

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment** (Choose an item.)
- Extension of Scope**

Client Company name (Parent Company): Koperasi Serba Usaha Makarti
Client company Address: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia.
Certification Unit: Koperasi Serba Usaha Makarti
Location of Certification Unit: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia.
Date of Final Report: 20/06/2022

TABLE of CONTENTS	Page No
Section 1: Scope of the Assessment.....	3
1. Company Details	3
2. Certification Information	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases	4
5. Description of Supply Base	4
6. Plantings & Cycle.....	4
7. Summary of Certified Tonnage of FFB (Own Certified Scope)	4
8. Summary of Certified Tonnage of FFB (from other certified unit(s))	5
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	5
10. Summary of Certified Tonnage (not applicable for ISS)	6
11. Summary of Actual Volume sold	6
12. Independent Smallholders Certified Tonnage / Volume	7
13. Independent Smallholders Actual Sold Tonnage / Volume	Error! Bookmark not defined.
Section 2: Assessment Process	9
2.1 Assessment Methodology, Programme, Site Visits.....	9
2.2 BSI Assessment Team	10
2.3 Assessment Plan.....	12
Section 3: Assessment Findings	15
3.1 Multiple Management Units and Time Bound Plan.....	15
3.2 Progress of scheme smallholders and/or outgrowers.....	16
3.3 Details of Nonconformities	18
3.3.1 Status of Nonconformities Previously Identified and Observations.....	29
3.3.2 Summary of the Nonconformities and Status	30
3.4 Stakeholders and previous land owner / user consultation.....	31
3.5 Impartiality and conflict of interest	34
Formal Signing-off of Assessment Conclusion and Recommendation	35
Appendix A: Summary of Findings	36
Appendix B: GHG Reporting Executive Summary	169
Appendix C: Location Map of Certification Unit and Supply bases.....	170
Appendix D: Estate Field Map.....	171
Appendix E: List of Smallholder Registered and sampled.....	172
Appendix F: List of Abbreviations.....	179

Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Koperasi Serba Usaha Makarti		
RSPO Membership Number	1-0328-21-000-00	Membership Approval Date	26/10/2021
Address	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia.		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Koperasi Serba Usaha Makarti		
Location / Address	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia.		
Website	-		
Management Representative	Imfatul Hasanah	E-mail	ksumkarti@gmail.com
Telephone	+62 813 7263 421	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 760518	Certificate Start Date	20/06/2022
Date of First Certification	20/06/2022	Certificate Expiry Date	19/06/2027
Scope of Certification	Production of Fresh Fruit Bunch of Independent Smallholder		
Visit Objectives	The objective of the assessment is to evaluate the consistency of compliance with RSPO standards based on the audit criteria "RSPO Independent Smallholder Standard for the Production of Sustainable Palm Oil 2019 (Endorsed by the RSPO Board of Governors on 6 November 2019).		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	N/A
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
-	-	-	-

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude (N)	Longitude (E)
Koperasi Serba Usaha Makarti	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia.	1° 3' 32.51"	116° 56' 22.51"

5. Description of Supply Base					
New Planting Development	<input type="checkbox"/> No (no change in total planted area)		<input checked="" type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Koperasi Serba Usaha Makarti	435.77	-	-	435.77	-
Total	435.77	-	-	435.77	-

6. Plantings & Cycle							
Estate / Smallholders	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Koperasi Serba Usaha Makarti	-	109.87	325.90	-	-	435.77	-
Total (ha)	-	109.87	325.90	-	-	435.77	-

Note:

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (May 2022 – Apr 2023)
		Previous license period (N/A)	Current license period (N/A)	
Koperasi Serba Usaha Makarti	-	-	-	9,220.38 mt

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Total	-	-	9,102 mt
Note:			

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		<i>Previous license period (N/A)</i>	<i>Current license period (N/A)</i>	
NIL		NIL	NIL	
Total		NIL		
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		<i>Previous license period (N/A)</i>	<i>Current license period (N/A)</i>	
NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL		NIL
Note:				

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (MT)	Volume of FFB from uncertified supply base (MT)	Total FFB/Month (MT)
	NIL	NIL	NIL	NIL
	TOTAL	NIL	NIL	NIL
Note:				

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

10. Summary of Certified Tonnage (not applicable for ISS)			
Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
	Previous license period (N/A)	Current license period (N/A)	
FFB	FFB		FFB
NIL	NIL	NIL	NIL
CPO (OER: %)	CPO (OER: %)		CPO (OER: %)
NIL	NIL	NIL	NIL
PK (KER: %)	PK (KER: %)		PK (KER: %)
NIL	NIL	NIL	NIL
Note:			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
	NIL	NIL	NIL
TOTAL		NIL	NIL
Note:			

11. Summary of Actual Volume sold					
Current License period (N/A)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	-	-
PK (MT)	-	-	-	-	-
Credits	-	-	-	-	-
Previous License period (N/A)					
CPO (MT)	-	-	-	-	-
PK (MT)	-	-	-	-	-
Credits	-	-	-	-	-
Note:					
Conventional is RSPO certified material but sold as non-RSPO.					

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	Palmtrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	NIL	NIL	NIL	NIL
TOTAL			NIL	NIL
Note:				

11B. Records of CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	CPO Sold (MT)	PK Sold (MT)
	NIL	NIL	NIL	NIL
TOTAL			NIL	NIL
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	NIL	NIL	NIL
TOTAL		NIL	NIL
Note:			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold (mt)
	NIL	NIL	NIL
TOTAL			NIL
Note:			

12. Independent Smallholders Certified Tonnage / Volume									
Phase	Estimated last year (N/A)			Actual (N/A)			Forecast (May 2022 – Apr 2023)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			9,220.38
IS-CSPO	-	-		-	-		-	-	
IS-CSPKO	-	-		-	-		-	-	

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

IS-CSPKE	-	-		-	-		-	-	
----------	---	---	--	---	---	--	---	---	--

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	NIL	NIL	NIL	NIL	NIL	NIL
TOTAL		NIL	NIL	NIL	NIL	NIL

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (N/A)							
Credits							
Physical							
Previous License period (N/A)							
Credits							
Physical							

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
TOTAL			NIL	NIL	NIL	NIL	NIL

Note:

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639
Representative: Nicholas Cheong (Nicholas.Cheong@bsigroup.com)
Website: www.bsigroup.com

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **25, 26, 28/02/2022 – 01/03/2022**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on **30/12/2021** (https://www.rspo.org/uploads/default/pnc/RSPO_Public_Notification_Koperasi_Serba_Usaha_Makarti_English.pdf)

The approach to the audit was to treat the independent smallholders as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out off-site assessment was conducted on **22/04/2022**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Independent Smallholder Standard 2019 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
KSU Makarti	X	X	X	X	X

Tentative Date of Next Visit: February 24, 2023 - February 27, 2023

Total Number of Mandays: 14

2.2 BSI Assessment Team

Name	Role	Competency
Nanang Rusmana (NR)	Team Leader	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT. Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT. Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed of Best Management Practices for Oil Palm Plantation, Occupational Health and Safety</p>
Mujinius Jalaraya (MJ)	Team Member	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Environmental Management, Green House Gas Mitigation, High Conservation Value</p>
Eko Prastio Ramadhan (EP)	Team Member	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course and Identification of HCV Areas Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Social and Worker welfare, Organization’s policies, Stakeholder consultations</p>
Pratama Agung Sedayu	Team Member	<p>Education: Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p>Work Experience: 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification and independent verifier on BioCert, SDS under CAFÉ Practices program..</p> <p>Training attended: Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor endorsed Course and Endorsed RSPO P&C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of Legality of the land, Legal compliance, Internal Control System</p>
Dr. Suhaili Bin Sahari	Peer Reviewer	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University,</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p>Work Experience:</p> <p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. Occupation Health & Safety 3. ISO 14001:2015 Standard 4. RSPO Standards: RSPO P&C 2018 MY-NI 2019 5. MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7. HACCP MS 1480:2019 8. GAP Standard: Global GAP, Euro GAP 9. ASI Peer Reviewer training
--	--	---

Accompanying Persons: NIL

2.3. Assessment Plan

The Assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	NR	MJ	EPR	PS
Friday / 25/02/2022	08.00 – 08.30	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Presentation by Lead Auditor - Confirmation audit scope, requirements, document access permission and clarifying audit plan 	√	√	√	√
	08.30 – 12.00	<p>Document and records verification; Interview with Group Manager and ICS</p> <ul style="list-style-type: none"> • A-ICS: Group entity and group management requirements. • B – ICS: Policies and management. • C- ICS: Group Business planning. 	√	√	√	√

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Time	Subjects	NR	MJ	EPR	PS
		<ul style="list-style-type: none"> D – ICS: Group trading system for certified volumes. 				
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 17.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√	√
Saturday / 26/02/2022	08.00 – 12.00	Document and records verification <ul style="list-style-type: none"> Principle 1. Optimise productivity, efficiency, positive impacts and resilience Principle 2. Ensure Legality, Respect for Land Rights and Community Wellbeing Principle 3. Respect human rights, including workers’ rights and conditions Principle 4. Protect, conserve and enhance ecosystems and the environment 	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 17.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√	√
Sunday / 27/02/2022		Break	√	√	√	√
Monday / 28/02/2022	08.00 – 12.00	Onsite visit: Field observation to sample plots. Sample of farmers (21 farmers).	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 17.00	Onsite visit continued Field observation to sample plots	√	√	√	√
Tuesday / 01/03/2022	08.00 – 12.00	Document and records verification: <ul style="list-style-type: none"> Principle 1. Optimise productivity, efficiency, positive impacts and resilience Principle 2. Ensure Legality, Respect for Land Rights and Community Wellbeing Principle 3. Respect human rights, including workers’ rights and conditions Principle 4. Protect, conserve and enhance ecosystems and the environment 	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 15.00	Document and records verification; Interview with Group Manager and ICS continued	√	√	√	√

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Date	Time	Subjects	NR	MJ	EPR	PS
	15.00 – 16.00	Report Preparation				
	16.00 – 17.00	Closing Meeting	√	√	√	√

NCR Close Out Assessment Plan

Date	Time	Subjects	PS
Friday / 22/04/2022	08.00 – 08.30	Opening Meeting - Presentation by Lead Auditor - Confirmation audit scope, requirements, document access permission and clarifying audit plan	√
	08.30 – 12.00	Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	12.00 – 14.00	Break	√
	14.00 – 15.30	Verifying of correction, root-cause and corrective action (interview, document review and field observation)	√
	15.30 – 16.00	Report Preparation	
	16.00 – 17.00	Closing Meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Certificate holder is a single member. Not Applicable	Not Applicable.
Have all the estates and mills certified within five (5) years after obtaining RSPO membership?	Not Applicable	Not Applicable.
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.	Not Applicable	Not Applicable.
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not Applicable	Not Applicable.
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Not Applicable	Not Applicable.
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Not Applicable	Not Applicable.
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	Not Applicable	Not Applicable.
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Not Applicable	Not Applicable.
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	Not Applicable	Not Applicable.
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	Not Applicable	Not Applicable.
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Not Applicable	Not Applicable.
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Not Applicable	Not Applicable.

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Not Applicable	Not Applicable.
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Not Applicable	Not Applicable.
Have there been any stakeholder (including NGO) consultation conducted?	Not Applicable	Not Applicable.

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not Applicable	Not Applicable.

Approved Time Bound Plan

Not applicable for independent smallholder certification.

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were **ten (10)** Critical and **one (1)** Opportunity for Improvement raised. The Koperasi Serba Usaha Makarti Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2167765-202202-M1	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Not all smallholder members have adopted the Good Agriculture Practice (GAP) Procedure properly in their farms, particularly in upkeep and plant disease pest procedure.		
Requirement Reference:	RSPO ISH Standard 2019 1.3-MSB Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	Koperasi Serba Usaha Makarti has had upkeep procedure No.33/SOP/ICS-MKT/III/2021 dated 16 March 2021. However, during field visit to smallholder plots sampled it was found in the several plots that the weed condition is out of control, such as Musahi-Persil 128, Supaini Persil-253 and it was found total spraying at Maryatun-Persil 317. Furthermore, the organization has not carried out monitoring of plant pests and diseases, the last monitoring has carried out on 15 December 2020, so the organization has not obtained the latest data regarding to the level of pest and diseases attack including their control.		
Corrections:	<ul style="list-style-type: none"> The cooperative conducted socialization regarding "SOP Pemeliharaan" on 29 March 2022, attended by 177 smallholder members. The activity recorded (invitation, presentation slides and attendance list. Based on field verification to smallholder block Musahi-128, Supaini-253, Maryatun-317, found the block controlled. No more overgrown weed and no more blanket spraying. The cooperative conducted monitoring plant pest and diseases on 18-23 March 2022. Record verified "Laporan (Pengamatan Tingkat Serangan Hama & Penyakit Kelapa Sawit) Di Koperasi Serba Usaha Makarti Periode 2021 – 2022)" dated 25 March 2022. The pest and disease monitoring result rat bite at 4.78%; rhino beetle infestation at 0.08%, nettle caterpillar at 0.17% and no Ganoderma infestation. Pest and disease threshold at 5%. 		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Root Cause Analysis:	Lack of understanding from members regarding SOP Pemeliharaan – Weed Control.
Corrective Actions:	<ul style="list-style-type: none"> The cooperative carried out evaluation and monitoring of "SOP Pemeliharaan" – Weed Control, revision on 15 April 2022. The cooperative prepare monitoring plan for pest and diseases on regular basis (yearly). Format sighted "Monitoring Serangan Hama dan Penyakit 2022 Koperasi Serba Usaha Makarti".
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Non-conformity			
NCR Ref #	2167765-202202-M2	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	The organization does not have a systems to ensure the workers recruitment process in accordance to RSPO ISH Standard		
Requirement Reference:	RSPO ISH Standard 2019 3.1-MSB. Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.		
Objective Evidence:	<ul style="list-style-type: none"> Based on document review and interview with ICS, obtained information all workers for spraying, harvesting and fertilizer are hired by the smallholder without monitoring from the organization. (E) Based on document review and interview with ICS, it was found that there are no working agreement between the land owner (members) and workers (harvester, sprayer, fertilizer). (MSB) During field observation in Pak Anton Nasution's plot, obtained information from the harvester, they do not have a work agreement document with the landowner. (MSB) 		
Corrections:	<ul style="list-style-type: none"> The cooperative revise the SOP Recruitment by adding the field workers points. Document verified "SOP Rekrutmen Tenaga Kerja No.040/SOP/ICS-MKT/III/2022" dated 20 March 2022. The cooperative prepare Work Letter Agreement/Surat Perjanjian Kerja (SPK) between landowner and worker. Document verified "Surat Perjanjian Kerja I Gede Suastika dan Nuryadi - 17 Maret 2022", "Surat Perjanjian Kerja Siswo Pandoyo dan Gampang Romli - 11 April 2022", "Surat Perjanjian Kerja Moch San Hatta dan Noldy H Palapa - 12 April 2022", "Surat Perjanjian Kerja Sutoto dan Noldy H Palapa - 21 Maret 2022", 		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Root Cause Analysis:	<ul style="list-style-type: none"> Cooperative do not have SOP on recruitment of field workers for spraying, harvesting and fertilizing The land owners has yet understand administrative requirements for involving workers.
Corrective Actions:	<ul style="list-style-type: none"> Monitoring the validity period of the work letter agreement (every six month). Record verified "Monitoring Surat Perjanjian Kerja Semester I" dated 15 April 2022. Monitoring of field activity by Farmer Group every six month. Record verified "Buku Monitoring Kebun 2022 - KSU Makarti" dated 18 April 2022. The monitoring covers field condition, spraying regime, herbicide type, fertilizer regime, pruning condition.
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team interviewed smallholder/landowner understanding as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>

Non-conformity			
NCR Ref #	2167765-202202-M3	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Members of organization has paid their workers in accordance to minimum wage but not supported with records of payment (payslip).		
Requirement Reference:	RSPO ISH Standard 2019 3.3-MSB. Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.		
Objective Evidence:	<ul style="list-style-type: none"> Based on document review and interview with ICS, it was observed that there are no payslip as evidence of payment that given to the workers. (MSA and MS-B). During field observation in farmers plot (Anton Nasution, Sumar, Ashari and Noldi), obtained information that the harvester paid per tonnage FFB and their wage paid in monthly basis. But, there were no payment receipt or payslip received by the harvester. (MS - A and MS - B). 		
Corrections:	Recording work record (making proof of payment of work wages) Sample Ashari and Noldi. Record verified "Nota Sutoto to Noldi 22 Maret 2022 harvest 3.5 MT FFB total IDR 700,000"; "Nota Ashari to Misparmono 22 Maret 2022 harvest 3.8 MT FFB total IDR 760,000";		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	For Sumar and Anton Nasution, since February 2022 harvesting work perform by themselves
Root Cause Analysis:	The smallholder members do not understand regarding the documentation of payment of work wages.
Corrective Actions:	The ICS monitor work record every three month including proof of payments that made by members and reports to the Koperasi every three months. Record verified "Monitoring Catatan Hasil Pekerjaan", dated 22 April 2022. Summarized the payment from smallholder to its worker for harvest, fertilizer application, pruning, spraying works.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went on interview smallholder/landowner understanding as part of correction. Audit team verified monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Non-conformity			
NCR Ref #	2167765-202202-M4	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Based on document review and interview with ICS, it was found that the organization does not have a mechanism or system to monitor all members have access to first aid kit supplies and PPEs.		
Requirement Reference:	RSPO ISH Standard 2019 3.5-MSB. Working conditions and facilities are safe and meet minimum legal requirements.		
Objective Evidence:	<ul style="list-style-type: none"> Based on document first aid kit delivery, it was observed each farmers group only get 1 first aid kit box and there was no system to ensure all members have access to the first aid kit. (MS - B). The organization has provide PPEs to its member based on "Berita Acara Penyerahan Alat Pelindung Diri Anggota Sertifikasi" dated 16 July 2021 such as handgloves, mask, sprayer mask, rubber hand gloves, apron, safety goggles and safety shoes. But, it was observed for each PPEs only 1 pcs/pair given to each farmers group as sample of PPEs that they need to provide. There is no mechanism or procedure that regulates how farmer groups increase the number of PPEs and how cooperatives monitor the availability of sufficient PPE according to the number of members/workers. (MS – B). During interview with sampled smallholder (Mariatun, Ashari, Eko Supriatman, Anton Nasution and Sumar), it was informed for spraying activities they were only using handgloves, mask and safety shoes. This is inconsistent to Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated for spraying using helm for sprayer, mask, rubber handgloves, safety goggles, apron and safety shoes. 		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<ul style="list-style-type: none"> During field observation in Pak Anton Nasution's plot, it was observed that harvester not using rubber handgloves. This was inconsistent to "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated PPEs for harvester are Helm, rubber hand gloves, safety shoes.
Corrections:	<ul style="list-style-type: none"> Establish a "Pos Unit Keselamatan Kerja" and first aid flow process if occur an accident and socialize the function of "Pos Unit Keselamatan Kerja" to the members. Document verified - "Surat Keputusan No.001/KOP.MKT/SDM/IV/2022 tentang Pos Unit Keselamatan Kerja" dated 29 March 2022. - "Berita Acara Pembentukan Pos Unit Keselamatan Kerja" dated 29 March 2022. The first aider team: Daryo as coordinator, Wayan Wirya as co-coordinator, Wawan Sutiawan as PIC in cooperative. - "Diagram Alur Penanganan Kecelakaan Kerja Koperasi Serba Usaha Makarti" dated 29 March 2022. Increase the stock of PPE at KSU Makarti for the members. Document verified "Berita Acara Kesepakatan Penambahan Alat Pelindung Diri" dated 29 March 2022. Additional PPE 50 pieces.
Root Cause Analysis:	<ul style="list-style-type: none"> The Farmer Group do not yet understand regarding the mechanism/supply of additional PPE stock if needed. There is no "Pos Unit Keselamatan Kerja" available in the Farmer's Group PPE provision for sample: Mariatun, Ashari, Eko Supriatman, Anton Nasution and Sumar
Corrective Actions:	<ul style="list-style-type: none"> Make an activity report of the "Pos Unit Keselamatan Kerja". Record verified "Laporan Aktifitas Pos Unit Keselamatan Kerja" dated 18 April 2022. Conduct regular monitoring regarding of the use of PPE every six months. Record verified "Form Monitoring Alat Pelindung Diri dan Kotak P3K", last monitored 15 March 2022.
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition, PPE stock and PPE on hand smallholder as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>

Non-conformity			
NCR Ref #	2167765-202202-M5	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	KSU Makarti is not consistent in managing waste without burning in accordance with established procedures.		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Requirement Reference:	<p>RSPO ISH Standard 2019 4.6-MSB. Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.</p> <p>MSB: Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority.</p>
Objective Evidence:	<ul style="list-style-type: none"> - Based on the results of field visits and interviews with smallholder members (e.g.: Daryo plots 019, Maksum plots 020, I Gede Suastika plots 059) it is known that there are still members of smallholder who manage used pesticide/herbicide packaging and fertilizer sacks/innerbags by burning. This is not in accordance with the SOP for handling used pesticide containers "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. - KSU Makarti already has "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021 and has built a temporary warehouse for hazardous waste storage, however, mostly the management of used pesticide container still managed individually by members and is not handed over to the Cooperative. - KSU Makarti has shown recap data on receipt of used pesticide container waste and fertilizer sacks (updated 14/02/2021 – 10/03/2021), however not all members of the farmers have submitted the waste of used pesticide container and fertilizer sacks to the Cooperative to be stored in the temporary hazardous Waste Warehouse. - Furthermore, KSU Makarti does not yet have a partnership with a licensed party to hand over the hazardous waste as stipulated in the "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021.
Corrections:	<ul style="list-style-type: none"> • Sending the SPPL Reports to the relevant agency every 6 months. Document verified <ul style="list-style-type: none"> - "Laporan SPPL (Pengelolaan dan Pemantauan Lingkungan Hidup) Untuk Pekebun Swadaya Sidomulyo KSU Makarti) 2021" dated 4 January 2022. - Tanda Terima Penyerahan Dokumen (Ekspedisi) stated the Laporan SPPL received by Dinas Lingkungan Hidup Kabupaten Kutai Timur on 30 March 2022. • Socialization to the members regarding the Hazardous Waste handling. Document verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022. Sample interviewed: Daryo-019 and I Gede Suastika-059 now understood the hazardous waste handling to cooperative storage. • Collecting the inner bag sack, and hazardous waste from the members of Farmers Group, and then stored in the hazardous waste warehouse of KSU Makarti. • Making an agreement with third party regarding the handling of hazardous waste. Document verified "Surat Perjanjian Kerjasama No.03/SPK/JMK/03/2022" dated 11 April 2022; between cooperatives for delivery and storage of hazardous waste from Koperasi Serba Usaha Makarti to Koperasi Jasa Mutiara Kongbeng.

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Root Cause Analysis:	<ul style="list-style-type: none"> The certification members do not fully understand regarding the commitment of hazardous waste handling. KSU Makarti does not yet understand regarding the mechanism of SPPL reporting KSU Makarti have not found hazardous waste management partners.
Corrective Actions:	<ul style="list-style-type: none"> Conduct evaluation and monitoring of SPPL every 6 months. Record verified "Checklist Pengiriman Laporan SPPL", dated 12 April 2022. Conduct evaluation and monitoring of hazardous waste every 6 months. Record verified "Buku Monitoring Limbah B3 2021-2022 Koperasi Serba Usaha Makarti". Sending the hazardous waste to the third party (distributor/the company hazardous waste processor)
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite interviewed sampled smallholder to check understanding as part of correction. Audit team verified monitoring record and report. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>

Non-conformity			
NCR Ref #	2167765-202202-M6	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	There is no evidence that smallholder member commit to phase out paraquat usage and implementing BMPs for all pesticide use.		
Requirement Reference:	<p>RSPO ISH Standard 2019 4.8-E</p> <p>Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.</p> <p>Eligibility: Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> Immediately stopping purchasing of these pesticides Phasing out use of remaining stock by MS A Providing information for the group manager to keep record of pesticide purchase and use. <p>(Refer to appendix 1)</p> <p>Milestone B: Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO</p>		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.
Objective Evidence:	There is no written evidence that the members have a commitment to immediately stop the purchase and use of paraquat and provide the group manager with pesticide use data.
Corrections:	Establish a commitment regarding the using of paraquat. Document verified "Komitmen Bersama Tidak Akan Menggunakan Paraquat untuk Pengendalian Gulma" dated 29 March 2022.
Root Cause Analysis:	The Internal Audit Team does not yet understand the commitment to stop the use of paraquat.
Corrective Actions:	Conduct monitoring the use of pesticides to the certification members by ICS Team every 6 months. Record verified "Buku Monitoring Kebun KSU Makarti 2022" dated 18 April 2022. The monitoring covers field condition, spraying regime, herbicide type, fertilizer regime, pruning condition.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Non-conformity			
NCR Ref #	2167765-202202-M7	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	<p>The process and documentation for Member Registration/Acceptance was not consistent with guiding SOP.</p> <ul style="list-style-type: none"> - The requirement for registration/acceptance does not explain the evaluation criteria; - Based on interview and document verification, field verification during audit the process for member registration and acceptance was not in chronological order. Field verification minutes signed after Smallholder commitment. 		
Requirement Reference:	RSPO ISH Standard 2019 A1.3 E, MSA, MSB		
Objective Evidence:	<p>Sample verified:</p> <ul style="list-style-type: none"> - Suyono, "Formulir Anggota Sertifikasi" for Suyono, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Wagini Lestari, "Formulir Anggota Sertifikasi" for Wagini Lestari, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" no date; 		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<p>“Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021.</p> <ul style="list-style-type: none"> - Yasimah, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 5 January 2021. <p>Still accepted by approval committee.</p>
Corrections:	<ul style="list-style-type: none"> • Updated the” SOP Persyaratan Pendaftaran/Penerimaan Anggota” by explaining the requirements of the RSPO Standard and explaining the evaluation requirements in a structured manner. Document verified "SOP Kriteria dan Syarat Menjadi Anggota Sertifikasi No.001/SOP/ICS-MKT/IV/2022" dated 11 April 2022. • Conduct socialization to the ICS Team regarding the flow of SOP “Penerimaan Anggota”. Record verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022.
Root Cause Analysis:	The ICS Team does not yet understand regarding the placement of member acceptance points.
Corrective Actions:	Conduct evaluation to the Tim Penyuluhan dan Pendaftaran regarding the SOP Pendaftaran Anggota. Record verified "Absensi Rapat Evaluasi TIm Penyuluhan dan Pendaftaran", dated 20 March 2022 attended by 6 committee member, ICS, and education team; "Berita Acara Evaluasi Tim Penyuluhan dan Pendaftaran", dated 20 March 2022. There has been no new member acceptance since MS B audit in February to NCR Close Out audit.
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went interview ICS understanding as part of correction. Audit team verified revised forms, communication record and evaluation record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>

Non-conformity			
NCR Ref #	2167765-202202-M8	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	<p>Based on document verification and interview with smallholder members, the internal audit checklist does not reflect the actual condition on the field; and not all nonconformities identified in checklist issued as Non-conformity into Internal audit report.</p> <p>Based on document verification and interview with Group Manager, Koperasi Serba Usaha Makarti has not conduct internal audit to ICS/Group Manager.</p>		
Requirement Reference:	RSPO ISH Standard 2019 B1.1 E, MSA, MSB		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits.
Objective Evidence:	<ul style="list-style-type: none"> - Form internal audit checklist for Djumadi and Misdrum stated "smallholder has evidence of paying salary? Yes" while based on interview with smallholders, they stated they do not hire any worker. - Form internal audit checklist for Maksum and Misdrum stated "Do you know the sanction procedure for member? No"; "Do you know the follow up internal audit procedure? No", negative findings, yet not recorded into Internal Audit Report. - There was no internal audit process for Group Manager and ICS.
Corrections:	<ul style="list-style-type: none"> • Make a statement regarding the error of doing an internal audit checklist. Document verified "Berita Acara Salah Melakukan Ceklis Audit Internal", dated 4 April 2022. • Revise the Internal Audit Report and add findings results as per internal audit checklist. Document verified "Form Pertanyaan Audit Internal", now with scoring.
Root Cause Analysis:	<ul style="list-style-type: none"> • Errors in performing internal audit against Djumadi and Misdrum • Did not include the result of internal audit findings to the Internal Audit Report regarding the point of "tahu prosedur" • Have not conducted an internal audit of ICS
Corrective Actions:	Conduct internal audit to the ICS. Record verified "Laporan Audit Internal - Unit Penilaian Internal", dated 4 April 2022.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went interviewed Internal Auditor and ICS understanding as part of correction. Audit team verified revised internal audit form, checklist and report. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Non-conformity			
NCR Ref #	2167765-202202-M9	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Annual group business plan did not reviewed at least annually		
Requirement Reference:	RSPO ISH Standard 2019 C.1.1-MSA. The group business plan is implemented and reviewed at least annually.		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Objective Evidence:	Organization has established an Annual Group Business Plan as stated in the document "Estimasi Produktivitas TBS Anggota KSU Makarti" in December 2021, however there is no evidence that this Annual Group Business Plan has reviewed at least annually.
Corrections:	Reviewing the Annual Group Business Plan regarding the estimation of FFB productivity which was attended by all Farmers Group and the ICS Team. Record verified "Daftar Hadir Rapat Sosialisasi Data Proyeksi Produksi Sertifikasi & Penetapan Data Proyeksi Produksi Sertifikasi 5 Tahun ke Depan", dated 22 March 2022. "Berita Acara Penetapan Data Proyeksi Produksi Sertifikasi" date 22 March 2022. In the database, 2021 at 8,314.49 MT FFB; 2022 at 8,889.71 MT FFB; 2023 at 9,064.02 MT FFB; 2024 at 8497.52 MT FFB; 2021 at 7,843.87 MT FFB;
Root Cause Analysis:	ICS Team does not understand regarding the requirements of Annual Group Business Plan review.
Corrective Actions:	Evaluate the estimated FFB productivity on a regular basis (last one year). Record verified "Evaluasi Data Produksi PProyeksi Vs Aktual" period 2021 projection 8,314.49 MT FFB against 2021 actual production 7,390.30 MT FFB, discrepancies 924.19 MT FFB.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified ICS understanding as part of correction. Audit team verified evaluation record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Non-conformity			
NCR Ref #	2167765-202202-M10	Date Issued	01/03/2022
Due Date	28/02/2023	Date of nonconformity Closure	22/04/2022
Clause & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.		
Requirement Reference:	RSPO ISH Standard 2019 D.3.1-E The group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
Objective Evidence:	Koperasi Serba Usaha Makarti has established a plan for the distribution of RSPO premiums on 16 March 2021 as stated to the "Berita Acara Penetapan Penggunaan Dana Kredit Sertifikasi". However, it was known that the organization has not yet disseminated it to all members. Furthermore, based on the result of interviews in the sampling plot, it was known that some members are not fully aware the distribution and timing of the premium.		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Corrections:	Conducting socialization regarding the use of certification credit fund to the all certification members. Document verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022.
Root Cause Analysis:	The certification members do not fully understand regarding the determination of the use of certification credit funds.
Corrective Actions:	The evaluation of members understanding regarding the use of certification credit funds. Record verified "Evaluasi Pemahaman Anggota Terhadap Kredit Sertifikasi", dated 29 March 2022.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring evaluation on smallholder member understanding. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.

Opportunity for Improvements	
OFI #	Description
OFI 1	Indicator 1.1 E, MSA, MSB Cooperative has legal entity document, "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002 and registration to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002. Requiring coordination with regulator for Cooperative' "Nomor Induk Berusaha" registration to comply with the latest requirement "Peraturan Pemerintah No. 5 tahun 2021 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko".

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	Nil	Date Issued	
Due Date	Nil	Date of nonconformity Closure	
Clause & Category (Critical / Minor)	Nil		
Statement of Nonconformity:	Nil		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Requirement Reference:	Nil
Objective Evidence:	Nil
Corrections:	Nil
Root Cause Analysis:	Nil
Corrective Actions:	Nil
Assessment Conclusion:	Nil

Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Nil</p> <p>Verification / Follow-up actions:</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2167765-202202-M1	Critical	RSPO ISH Standard 2019 1.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M2	Critical	RSPO ISH Standard 2019 3.1-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M3	Critical	RSPO ISH Standard 2019 3.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M4	Critical	RSPO ISH Standard 2019 3.5-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M5	Critical	RSPO ISH Standard 2019 4.6-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M6	Critical	RSPO ISH Standard 2019 4.8-E	01/03/2022	Closed, 22/04/2022
2167765-202202-M7	Critical	RSPO ISH Standard 2019 A1.3 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M8	Critical	RSPO ISH Standard 2019 B1.1 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M9	Critical	RSPO ISH Standard 2019 C.1.1-MSA	01/03/2022	Closed, 22/04/2022
2167765-202202-M10	Critical	RSPO ISH Standard 2019 D.3.1-E	01/03/2022	Closed, 22/04/2022

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Koperasi Serba Usaha Makarti Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental Department	Head of Village - Sidomulyo Village	Face to face interview
Governmental Department	Head of Sub District - Kongbeng	Face to face interview
Governmental Department	Dinas Tenaga Kerja Kabupaten Kutai Timur	Phone interview
Governmental Department	Dinas Perkebunan Kabupaten Kutai Timur	Phone interview
Governmental Department	Kepala Dinas Lingkungan Hidup (DLH) Kabupaten Kutai Timur	Phone interview
Governmental Department	Dinas Koperasi Kabupaten Kutai Timur	Phone interview
Governmental Department	Kepala Kantor Pertanahan Kabupaten Kutai Timur	Phone interview
Governmental Department	Penyuluh Petani Lapangan (PPL)	Face to face interview
Previous Land Owner	Ngatinah	Face to face interview
Previous Land Owner	Tusirah	Face to face interview

Stakeholders comment	
Sidomulyo Village	<p>Feedbacks:</p> <ul style="list-style-type: none"> Initially it was a transmigration village in 1987 consisting of the Javanese, Sundanese and Balinese The first crop was hybrid coconut then changed to cocoa and in 2001 the community started planting oil palm Assistance program from the Bupati in 2001 in the form of 50 hectares per village for oil palm development

	<ul style="list-style-type: none"> • After the first harvest in 2005, the community's economy began to improve and many were interested in planting oil palm • More or less almost all residents who own oil palm land have become members of the cooperative (171 of 209 farmers) • The rest of farmers who not participate in RSPO/ISPO certification due to their doubt to effect of certification itself. They want to see the real impact of certification then maybe will joining the cooperative. • There are ± 200 hectares of land that have become smallholder scheme of PT Kresna Duta Agroindo • By becoming a member of a cooperative, it is easier for the community to sell FFB and get a high price • Farmers employ harvesters/sprayers/fertilizers who are villagers so they can help each other with people who need work • FFB sold to DSN Group and PT Kresna Duta Agroindo • There has never been a land dispute <p>Audit Team verification and response: There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p>Camat Kongbeng Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> • The communication between officials and cooperative is good; • There are 6 villages in Kongbeng Sub-district, where 6 of them are transmigration villages since 1986-1987. • The lands in Kongbeng sub-district were initially came from Transmigration program set by government. Therefore since the beginning has had land title in the form of SHM (Sertifikat Hak Milik – personal land right), which is the highest personal land rights based on government regulation. • There are no land conflict in Kongbeng sub-district • There are expectation that the cooperative not only focus on palm oil but can diverse into other sector • There was no negative issue about the cooperative. <p>Audit Team verification and response: There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p>Kepala Dinas Tenaga Kerja Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> • There are no issues related to employment between the Company and cooperatives • The Department of Manpower conducts monitoring of companies that partner with cooperatives • Agreement with the parties regarding the UMP in 2022 which has an increase of 1.1% <p>Audit Team verification and response: There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p>Kepala Dinas Perkebunan Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> - The communication between officials and government is good; - The lands were initially came from Transmigration program set by government. Therefore since the beginning has had land title in the form of SHM (Sertifikat Hak Milik – personal land right), which is the highest personal land rights based on government regulation. All members of the organizations have been registered as a Letter of Plantation Cultivation List (STD-B: Surat Tanda Daftar Perkebunan)

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	<ul style="list-style-type: none"> - Farmer of the organizations is located in other areas of use Area/APL: <i>Area Penggunaan Lain</i> and there is no overlap in the production forest area and/or protected area. - The area owned by the farmers does not overlap with the area that has been under the rights of business/HGU and/or mining power. - There were no complaint report related to land and / or environmental pollution that occurred in the area of Koperasi Serba Usaha Makarti. - During pandemic, team of Dinas Perkebunan still conduct field inspection and give education to cooperative in Kongbeng sub-district with health protocol implemented - External issue that faced by cooperative is about fertilizer availability due to its high price. - There was no negative issue about the cooperative. - The seeds in farmers plot were from Dinas Perkebunan or government program
	<p>Audit Team verification and response:</p> <p>There is no negative issue to be followed up. Based on document review and interview with smallholders, all smallholders have had SHM since the beginning, where SPPL (<i>Surat Pernyataan Pengelolaan Lingkungan – commitment letter of environmental management</i>) and STDB (<i>Surat Tanda Daftar Budidaya – farm permit</i>) already set before RSPO Certification.</p>
<p>Kepala Dinas Lingkungan Hidup (DLH) Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> - All of Members of cooperative have document of Environmental management and monitoring (SPPL: <i>Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan</i>) statements - The organizations has supplementing the administrative requirements of land legality documents and other requirements (map of the farmer's plantation location, the coordinates of each Persil, plant description, planting year, etc.). - The Environment Department of Kutai Timur has reviewing the social and environmental impact aspects of the farmers. Environmental aspects such as erosion, water pollution, soil pollution, waste management, forest fires and land have been included in the statement letter. - The Environment Agency never received reports of land related complaints and/or environmental pollution that occurred in the area of farmers members of the organizations - The organizations have submit their quarterly report to the Agency - There was no negative issue about the cooperative.
	<p>Audit Team verification and response:</p> <p>There is no negative issue to be followed up. Based on document review and interview with smallholders, all smallholders have had SHM since the beginning, where SPPL (<i>Surat Pernyataan Pengelolaan Lingkungan – commitment letter of environmental management</i>) and STDB (<i>Surat Tanda Daftar Budidaya – farm permit</i>) already set before RSPO Certification.</p>
<p>Dinas Koperasi Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> • All cooperatives have carried n9 the cooperative.
	<p>Audit Team verification and response:</p> <p>There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p>Kepala Kantor BPN Kabupaten Kutai Timur</p>	<p>Feedbacks:</p> <p>Could not be contacted even though already make appointment for 3 times</p>
	<p>Audit Team verification and response:</p> <p>Based on document review, some of members of the organizations still in progress to get their SHM certificate. Progress of certificate were sighted and reviewed during audit.</p>
<p>UPT PPL (Penyuluh)</p>	<p>Feedbacks:</p> <ul style="list-style-type: none"> • UPT has been established since 1990

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

Petani Lapangan)	<ul style="list-style-type: none"> • Handling coaching, mentoring and counseling activities to increase farmers' production • PPL staff assist the mediation process if there are land problems • There are 20 UPT members for the Kongbeng sub-district working area Relations with cooperatives are going well
	<p>Audit Team verification and response: There is no negative issue to be followed up.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Mrs. Ngatinah (Widow of Mr. Sumadi)	2000	2 Ha	Yes	Yes	Comply
Mrs. Tusirah (Widow of Mr. Slamet)	2000	2 Ha	Yes	Yes	Comply

Previous land owner / user comment	
Mrs. Ngatinah (Widow of Mr. Sumadi)	<p>Feedbacks:</p> <ul style="list-style-type: none"> • Sale of land due to the need for their daughter marriage • No coercion when selling land • Price is mutually agreed with the buyer • Certificate of land (SHM) on behalf of Mr. Sumadi with No. 317 published on 7 September 2001
	<p>Audit Team verification and response: The organizations have no further comment There is no negative issue to be followed up. Document of land was available and have been reviewed during audit.</p>
Mrs. Tusirah (Widow of Mr. Slamet)	<p>Feedbacks:</p> <ul style="list-style-type: none"> • Sale of land due to the need for their daily necessities • No coercion when selling land • Price is mutually agreed with the buyer • Certificate of land (SHM) on behalf of Mr. Slamet with No. 322 published on 7 September 2001
	<p>Audit Team verification and response: The organizations have no further comment There is no negative issue to be followed up. Document of land was available and have been reviewed during audit.</p>

3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Koperasi Serba Usaha Makarti has complied with the Independent Smallholder Standard 2019 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Koperasi Serba Usaha Makarti is certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Nanang Rusmana	Name: Imfatul Hasanah
Company Name: on behalf BSI Malaysia Services Sdn Bhd.	Company Name: Koperasi Serba Usaha Makarti
Title: Lead Auditor	Title: Group Manager
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 25 April 2022	Date: 26 April 2022

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
<p>Principle 1: Optimise productivity, efficiency, positive impacts and resilience Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p>Criteria 1.1 Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
Eligibility	<p>E Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> 1. Legal formation (as per country requirements) 2. Fair and transparent decision making and governance 3. Additional documents per requirements for Group Formation and Management. 4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration). 	<p>Legal formation: Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.</p> <p>Cooperative has not registered nor follow up the "Nomor Induk Berusaha"</p> <p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan"</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>- Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>Fair and transparent decision making:</p> <p>Annual member meeting "Rapat Anggota Tahunan" was held on 19 February 2022 and attended by 156 members. Sampled smallholder member attended the meeting: Ashari Setiawan, Eko Supriatman, Noldi Haence Palapa, Zaenal Faizin, Gampang Romli, Yanto, Nur Adi Rahman, Ni Nyoman Parmita, Agung Ngurah Anom Manik, Damaskus, Misdrum, Anas Mahfudzi, Suyono, Sugent Wiyono, Daryo, Maksum, Djumadi, Wagini Lestari, Mugiono Jasmun, Supaini, Musahi, Johar Maknun, Anton Nasution, Sumar.</p> <p>All member signed declaration form: Based on interview with sampled smallholder member, they confirmed signing the member declaration.</p>	
<p>Milestone A</p>	<p>Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations.</p>	<p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>Training plan for oil palm pricing, financial management, BMP: See relevant criterion C-ICS C.1</p> <p>All member trained before audit: See relevant criterion C-ICS C.2</p> <p>Who provided training: See relevant criterion C-ICS C.2</p> <p>Training attendance record: See relevant criterion C-ICS C.2</p>	
<p>Milestone B</p>	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> • Fair and transparent decision-making and governance • Sustainable financial management 	<p>Governance process set up: Cooperative has a set of statute in "Anggaran Dasar – Anggaran Rumah Tangga". The statute sets 20 October 2011.</p> <p>Awareness about governance process: Based on interview with sampled smallholder, the cooperative has implemented a fair and transparent business, including the FFB sales process, deduction and management fee. They understand the process of internal audit and impact to certification.</p> <p>Decision making process in smallholder as per AD/ART was through annual member meeting. Chapter VI – Rapat Anggota stated "Rapat Anggota merupakan pemegang tertinggi dalam koperasi" – annual member meeting is the highest authority in cooperative.</p> <p>Financial management plan: See relevant criterion C.1.1</p> <p>Monitoring of financial performance: Monitoring and reporting of financial performance was during Annual member meeting "Rapat Anggota Tahunan" was held on 19 February 2022. The meeting reported financial statement for fiscal year 2021. The report stated the financial balance from loan business units; sales of agriculture, supplies, sales of FFB.</p>	<p>Complied</p>
<p>Criteria 1.2 Smallholders have the capacity to effectively manage their farm.</p>			

Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on record keeping for production, including inputs and yields, transactions, and variety.	<p>Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2020-2021 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record, sales and stock). Sighted the record of training as follows:</p> <p>Smallholders</p> <p>a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:</p> <ul style="list-style-type: none"> - Soil and water conservation training on 10 December 2020 was attended by 26 members. - Oil palm nursery training on 15 December 2020 was attended by 43 members and 17 December 2020 was attended by 71 members. - Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 41 members, 19 January 2021 was attended by 23 members, 20 January 2021 was attended by 29 members and 21 January 2021 was attended by 16 members. - Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 27 January 2021 was attended by 30 members and 28 January 2021 was attended by 31 members. - Conflict management training on 30 November 2021 was attended by 12 members, 1 December 2021 was attended by 	Complied

		<p>22 members and 3 December 2021 was attended by 47 members</p> <ul style="list-style-type: none"> - Growth Physiology and Upkeep of Oil Palm on 4 January 2021 was attended by 32 members, 6 January 2021 was attended by 35 members and 7 January 2021 was attended by 65 members. - Impact Analysis of Pesticides Use and handling of pesticides training on 11 January 2021 was attended by 39 members, 12 January 2021 was attended by 30 members and 14 January 2021 was attended by 33 members, - Harvesting Training on 2 February 2021 was attended by 33 members, 3 February 2021 was attended by 27 members and 4 February 2021 was attended by 31 members. - Replanting Training on 4 February 2021 was attended by 30 members, 8 February 2021 was attended by 39 members, 9 February 2021 was attended by 22 members and 11 February 2021 was attended by 22 members. - Oil Palm Diagnose, Pest Cycle and Control Training on 28 January 2021 was attended by 31 members and 27 April 2021 was attended by 27 members. - Premium sharing training on 22 March 2021 was attended by 34 members, 23 March 2021 was attended by 23 members and 24 March 2021 was attended by 28 members. - Audit Internal and FPIC training on 6 April 2021 was attended by 30 members and 8 April 2021 was attended by 29 members. - Work Insurance training on 12 April 2021 was attended by 30 members, 13 April 2021 was attended by 32 members, 14 	
--	--	---	--

		<p>April 2021 was attended by 28 members and 15 April 2021 was attended by 25 members.</p> <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members. - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members. <p>d. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Social impact training on 6 March 2021 was attended by 12 persons, instructor by Ibu Feybe Lumuru. 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 15 January 2021 was attended by 10 members, and 16 January 2021 was attended by 15 persons, instructor by Ibu Rukaiyah Rafik from FORTASBI. - Cooperative Institutions on 16 January 2021 attended by 13 members, instructor by Ibu Feybe Lumuru from FORTASBI – LINKS (Lingkar Komunitas Sawit) - Stage of the certification process on 5 February 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - GAP Assessment training on 29 January 2021 was attended by 15 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Internal Control System (ICS) training on 30 January 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Cooperative internal policy training on 30 January 2021 was attended by 11 members instructor by FORTASBI (Ibu Rukaiyah Rafik). - Internal Audit training on 13 February 2021 was attended by 8 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Managing of Land Training of GAP for smallholders on 20 February 2021 was attended by 11 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Zero burning training on 19 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - Financial literacy training on 24 January 2021 was attended by 16 members, instructor by FORTASBI. - LUCA training on 20 February 2021 was attended by 13 	
--	--	--	--

		<p>members, instructor by FORTASBI (Bapak Dani Rahadian).</p> <ul style="list-style-type: none"> - Environment Aspect Impact training on 26 February 2021 was attended by 11 members, instructor by FORTASBI (Bapak Harris Silalahi). - HCV training on 26 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - OHS and PPE training on 5 March 2021 was attended by 11 members, instructor by FORTASBI (Bapak Haris Silalahi). - Fire fighter training on 5 March 2021 was attended by 11 persons, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage). - Hazardous Waste Handling and pesticides handling on 5 March 2021 was attended by 11 persons, instructor by FORTASBI (Bapak Dani Rahadian). <p>Training of ICS Manager</p> <ul style="list-style-type: none"> - ICS training on 29 January 2021 by FORTASBI. - Financial literacy training on 29 January 2021 by FORTASBI. - Zero Burning training on 19 yFebruary 2021 by FORTASBI. - Animal Wildlife training on 2 March 2021 by FORTASBI. - Pesticides training on 5 March 2021 by Singenta. - Work insurance training on 9 April 2021 by FORTASBI. 	
<p>Milestone B</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale</p>	<p>Koperasi Serba Usaha Makarti has conducted Good Agricultural Practices (GAP) training for all their member (see detail in indicator 1.2 milestone A). In addition, Koperasi also provide smallholder guidance in "Buku Kegiatan Pekebun Sawit Swadaya KSU Makarti" that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p>	<p>Complied</p>

		<p>Koperasi Serba Usaha Makarti has conducted soil sampling unit (SSU) and leaf sampling unit (LSU) facilitated by GIZ on 31 March 2020 and sent the sample to PT Mitra Agro Servindo. There are 10 samples of LSU as follows: Mt-A, Mt-B, Mt-C, Mt-D, Mt-E, Mt-F, Mt-G, Mt-H, Mt-I and Mt-J. Soil Analysis dated 27 April 2021, there are 5 samples of SSU as follows: Mt-1, Mt-2, Mt-3, Mt-4, and Mt-5. The recommended types of fertilizers are N, P, K, Mg and B. Each smallholder has his own fertilizer recommendation.</p> <p>Based on field observation and interview with smallholder sampling of obtained information that all member has following the fertilizer recommendation especially on right dosage. Previously the smallholder only uses the fertilizer based on other smallholder advices.</p> <p>Koperasi Serba Usaha Makarti has provided GAP Hand Book namely "Buku Kegiatan Pekebun Sawit Swadaya Koperasi Serba Usaha Makarti" that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p> <p>During the audit, auditor also check the recapitulation of manuring, chemical weeding and pruning period 2021. Based on that document obtained information related to activity each smallholder, for example:</p> <p>Harvesting records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, 1st rotation on 12 October 2021, qty 756 Kg, 2nd rotation on 18 November 2021, qty 763 Kg; 1st rotation on 12 November 2021, qty 500 Kg, 2nd rotation on 26 November 2021, qty 650 Kg; 1st rotation on 12 December 2021 qty 650 Kg, 2nd rotation on 23 December 2021 qty 500 Kg. - Suyono-MKT064, area 2 Ha, 1st rotation on 12 October 2021, qty 1,190 Kg, 2nd rotation on 18 November 2021, qty 1,210 Kg; 1st rotation on 12 November 2021, qty 900 Kg, 2nd rotation 	
--	--	--	--

		<p>on 26 November 2021 qty 800 Kg; 1st rotation on 12 December 2021 qty 760 Kg, 2nd rotation on 23 December 2021 qty 900 Kg.</p> <ul style="list-style-type: none"> - Daryo-MKT019, area 2 Ha, 1st rotation on 6 November 2021, qty 2,000 Kg, 2nd rotation on 20 November 2021 qty 1,900 Kg; 1st rotation on 8 December 2021 qty 2,525 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. - Gede Suastika-MKT599, area 2 Ha, 1st rotation on 6 November 2021, qty 890 Kg, 2nd rotation on 20 November 2021, qty 845 Kg; 1st rotation on 8 December 2021 qty 1,050 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. <p>Manuring records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, has applied fertilizer such as NPK in February 2021 qty 272 Kg and August 2021 qty 272 Kg, Urea in September 2021 qty 98 Kg. - Suyono-MKT064, area 2 Ha, has applied fertilizer such as NPK in May 2021 qty 544 Kg and November 2021 392 Kg, Urea in December 2021 qty 196 Kg. - Ni Nyoman Parmita-MKT081, area 2 Ha, has applied fertilizer NPK in March 2021 qty 544 Kg and July 2021 qty 500 Kg. - I Made Pasek-MKT056, area 2 Ha, has applied fertilizer NPK in March 2021 qty 410 Kg, July 2021 qty 410 Kg and November 2021 294 Kg. <p>Spraying records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 1,000 ml and July 2021 qty 1,000 ml. 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Suyono-MKT064, area 2 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 2,000 ml and July 2021 qty 2,000 ml. - Ni Nyoman Parmita-MKT081 area 1 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 1,000 ml and July 2021 qty 1,000 ml. <p>Based on field observation to smallholder member area, e.g. on behalf Anas Mahfudzi, Anton Nasution, Ashari Setiawan, it was observed that smallholders are managing their farm effectively and maintain records of production and transaction data.</p> <p>Sample seen of transaction data of FFB sale:</p> <p>Transaction to Mill:</p> <ol style="list-style-type: none"> 1. Invoice on 3 November 2021 from KSU Makarti to PKS7 Muara Wahau- PT. DSN qty 586,500 Kg, total IDR 1,496,396,100. 2. Invoice on 2 December 2021 from KSU Makarti to PKS7 Muara Wahau- PT. DSN qty 563,625 Kg, total IDR 1,597,730,333. 3. Invoice on 2 January 2022 from KSU Makarti to PKS7 Muara Wahau- PT. DSN qty 520,568 Kg, total IDR 1,598,705,973. <p>Payment Slip from Mill to Koperasi Serba Usaha Makarti:</p> <ul style="list-style-type: none"> - Payment slip from mill (PKS7 Muara Wahau PT DSN) to KSU Makarti regarding sales of FFB (Bank transfer dated 20 November 2021, total received IDR 1,496,396,100). - Payment slip from mill (PKS7 Muara Wahau PT DSN) to KSU Makarti regarding sales of FFB (Bank transfer dated 20 December 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>2021, total received IDR 1,597,730,333).</p> <ul style="list-style-type: none"> - Payment slip from mill (PKS7 Muara Wahau PT DSN) to KSU Makarti regarding sales of FFB (Bank transfer dated 20 January 2022, total received IDR 1,598,705,973). <p>Payment Slip from KSU Makarti to Members:</p> <ul style="list-style-type: none"> - Daryo- MKT019, period November 2021, qty 3,764 Kg, Price IDR 2,834.74 total IDR 10,668,545; period December 2021 qty 4,295 Kg, Price IDR 3,071.08 total IDR 12,728,872; period January 2021 qty 3,744 Kg, Price IDR 3,076.02, total IDR 11,517,313. - Gede Suastika-MKT599, period November 2021, qty 1,674 Kg, Price IDR 2,834.74 total IDR 4,746,135; period December 2021 qty 1,602 Kg, Price IDR 3,071.08 total IDR 4,919,662; period January 2021 qty 1,356 Kg, Price IDR 3,076.02, total IDR 3,957,641. - Darwadi-MKT058, period November 2021, qty 3,088 Kg, Price IDR 2,834.74 total IDR 8,753,677; period December 2021 qty 2,398 Kg, Price IDR 3,071.08 total IDR 7,364,658; period January 2021 qty 3,228 Kg, Price IDR 3,076.02, total IDR 9,929,235. 	
<p>Criteria 1.3 Smallholders implement good agricultural practices (GAP) on their farms.</p>			
<p>Eligibility</p>	<p>Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E, Annex 2).</p>	<p>Group Manager of Koperasi Serba Usaha Makarti has prepared the procedure on BMP for agronomy under name "Standar Operasional Prosedur".</p> <p>The procedure covers:</p>	<p>Complied</p>

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> • Land Clearing & Planting Procedure – “SOP Pembukaan Lahan dan Penanaman Kelapa Sawit No.37/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Nursery Procedure – “SOP Pembibitan Kelapa Sawit No.36/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu No.30/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Manuring/Fertilizing Procedure – SOP Pemupukan Kelapa Sawit No.30/SOP/ICS-MKT/III/2021 dated 16 March 2021.. • Upkeep procedure – SOP Pemeliharaan dan Perawatan Kelapa Sawit No.33/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Harvesting practice Procedure – under name SOP Pemanenan Kelapa Sawit No.35/SOP/ICS-MKT/III/2021 dated 16 March 2021, described the harvesting practice, criteria of harvesting, FFB quality, frond pruning. • Replanting Procedure – SOP Replanting No.32/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Pesticides Handling – SOP Penanganan Wadah Bekas Limbah Kimia” No.20/SOP/ICS-MKT/II/2021 dated 23 February 2021, described the pesticide usage instruction, emergency procedure to avoid intoxication. <p>During this audit, the auditor teams has taken 27 smallholders sample from each farmer group. Based on field visit and interview with respective smallholder obtained information that the smallholders have following the smallholder’s declaration above such us zero burning, no longer use paraquat, using proper PPE during agrochemical.</p>	
--	--	--	--

<p>Milestone A</p>	<p>Smallholders complete training on Good Agriculture Practices (GAP).</p>	<p>Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2020-2021 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record). Sighted the record of training as follows:</p> <p>Smallholders</p> <p>a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:</p> <ul style="list-style-type: none"> - Soil and water conservation training on 10 December 2020 was attended by 26 members. - Oil palm nursery training on 15 December 2020 was attended by 43 members and 17 December 2020 was attended by 71 members. - Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 41 members, 19 January 2021 was attended by 23 members, 20 January 2021 was attended by 29 members and 21 January 2021 was attended by 16 members. - Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 27 January 2021 was attended by 30 members and 28 January 2021 was attended by 31 members. - Conflict management training on 30 November 2021 was attended by 12 members, 1 December 2021 was attended by 22 members and 3 December 2021 was attended by 47 members - Growth Physiology and Upkeep of Oil Palm on 4 January 2021 was attended by 32 members, 6 January 2021 was attended 	<p>Complied</p>
--------------------	--	---	-----------------

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>by 35 members and 7 January 2021 was attended by 65 members.</p> <ul style="list-style-type: none"> - Impact Analysis of Pesticides Use and handling of pesticides training on 11 January 2021 was attended by 39 members, 12 January 2021 was attended by 30 members and 14 January 2021 was attended by 33 members, - Harvesting Training on 2 February 2021 was attended by 33 members, 3 February 2021 was attended by 27 members and 4 February 2021 was attended by 31 members. - Replanting Training on 4 February 2021 was attended by 30 members, 8 February 2021 was attended by 39 members, 9 February 2021 was attended by 22 members and 11 February 2021 was attended by 22 members. - Oil Palm Diagnose, Pest Cycle and Control Training on 28 January 2021 was attended by 31 members and 27 April 2021 was attended by 27 members. - Premium sharing training on 22 March 2021 was attended by 34 members, 23 March 2021 was attended by 23 members and 24 March 2021 was attended by 28 members. - Audit Internal and FPIC training on 6 April 2021 was attended by 30 members and 8 April 2021 was attended by 29 members. - Work Insurance training on 12 April 2021 was attended by 30 members, 13 April 2021 was attended by 32 members, 14 April 2021 was attended by 28 members and 15 April 2021 was attended by 25 members. <p>b. Firefighting and alternative for using fire conducted per farmers group</p>	
--	--	---	--

		<ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members. - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members. <p>d. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Social impact training on 6 March 2021 was attended by 12 persons, instructor by Ibu Feybe Lumuru. - ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 15 January 2021 was attended by 10 members, and 16 January 2021 was attended by 15 persons, instructor by Ibu Rukaiyah Rafik from FORTASBI. - Cooperative Institutions on 16 January 2021 attended by 13 	
--	--	---	--

		<p>members, instructor by Ibu Feybe Lumuru from FORTASBI – LINKS (Lingkar Komunitas Sawit)</p> <ul style="list-style-type: none"> - Stage of the certification process on 5 February 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - GAP Assessment training on 29 January 2021 was attended by 15 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Internal Control System (ICS) training on 30 January 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Cooperative internal policy training on 30 January 2021 was attended by 11 members instructor by FORTASBI (Ibu Rukaiyah Rafik). - Internal Audit training on 13 February 2021 was attended by 8 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Managing of Land Training of GAP for smallholders on 20 February 2021 was attended by 11 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Zero burning training on 19 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - Financial literacy training on 24 January 2021 was attended by 16 members, instructor by FORTASBI. - LUCA training on 20 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - Environment Aspect Impact training on 26 February 2021 was attended by 11 members, instructor by FORTASBI (Bapak Harris Silalahi). - HCV training on 26 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). 	
--	--	--	--

		<ul style="list-style-type: none"> - OHS and PPE training on 5 March 2021 was attended by 11 members, instructor by FORTASBI (Bapak Haris Silalahi). - Fire fighter training on 5 March 2021 was attended by 11 persons, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage). - Hazardous Waste Handling and pesticides handling on 5 March 2021 was attended by 11 persons, instructor by FORTASBI (Bapak Dani Rahadian). <p>Training of ICS Manager</p> <ul style="list-style-type: none"> - ICS training on 29 January 2021 by FORTASBI. - Financial literacy training on 29 January 2021 by FORTASBI. - Zero Burning training on 19 February 2021 by FORTASBI. - Animal Wildlife training on 2 March 2021 by FORTASBI. - Pesticides training on 5 March 2021 by Singenta. - Work insurance training on 9 April 2021 by FORTASBI. 	
<p>Milestone B</p>	<p>Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.</p>	<p>Based on field observation to smallholder member area, e.g. Kelompok Tani Tani Mukti, Kelompok Tani Sekar Sari, Kelompok Tani Sekar Mas, Maju Lancar, Kelompok Tani Mekar Jaya, Kelompok Tani Harapan Tani, Kelompok Tani Mekar Maju, and Kelompok Tani Mekar Tani it was observed that smallholders are managing their farm effectively and maintain records of production and transaction data.</p> <p>Sample seen: Harvesting records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, 1st rotation on 12 October 2021, qty 756 Kg, 2nd rotation on 18 November 2021, qty 763 Kg; 1st rotation on 12 November 2021, qty 500 Kg, 2nd rotation on 	<p>Non-compliance</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>26 November 2021, qty 650 Kg; 1st rotation on 12 December 2021 qty 650 Kg, 2nd rotation on 23 December 2021 qty 500 Kg.</p> <ul style="list-style-type: none"> - Suyono-MKT064, area 2 Ha, 1st rotation on 12 October 2021, qty 1,190 Kg, 2nd rotation on 18 November 2021, qty 1,210 Kg; 1st rotation on 12 November 2021, qty 900 Kg, 2nd rotation on 26 November 2021 qty 800 Kg; 1st rotation on 12 December 2021 qty 760 Kg, 2nd rotation on 23 December 2021 qty 900 Kg. - Daryo-MKT019, area 2 Ha, 1st rotation on 6 November 2021, qty 2,000 Kg, 2nd rotation on 20 November 2021 qty 1,900 Kg; 1st rotation on 8 December 2021 qty 2,525 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. - Gede Suastika-MKT599, area 2 Ha, 1st rotation on 6 November 2021, qty 890 Kg, 2nd rotation on 20 November 2021, qty 845 Kg; 1st rotation on 8 December 2021 qty 1,050 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. <p>Manuring records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, has applied fertilizer such as NPK in February 2021 qty 272 Kg and August 2021 qty 272 Kg, Urea in September 2021 qty 98 Kg. - Suyono-MKT064, area 2 Ha, has applied fertilizer such as NPK in May 2021 qty 544 Kg and November 2021 392 Kg, Urea in December 2021 qty 196 Kg. - Ni Nyoman Parmita-MKT081, area 2 Ha, has applied fertilizer NPK in March 2021 qty 544 Kg and July 2021 qty 500 Kg. 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - I Made Pasek-MKT056, area 2 Ha, has applied fertilizer NPK in March 2021 qty 410 Kg, July 2021 qty 410 Kg and November 2021 294 Kg. <p>Spraying records:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 1,000 ml and July 2021 qty 1,000 ml. - Suyono-MKT064, area 2 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 2,000 ml and July 2021 qty 2,000 ml. - Ni Nyoman Parmita-MKT081 area 1 Ha, has applied pesticides such as Bablass 490 SL in January 2021 qty 1,000 ml and July 2021 qty 1,000 ml. <p>Non-conformity raised during audit:</p> <p>Not all smallholder members have adopted the Good Agriculture Practice (GAP) procedure properly in their farms, particularly in upkeep and plant disease pest procedure.</p> <p>Objective evidence:</p> <p>Koperasi Serba Usaha Makarti has had upkeep procedure No.33/SOP/ICS-MKT/III/2021 dated 16 March 2021. However, during field visit to smallholder plots sampled it was found in the several plots that the weed condition is out of control, such as Musahi-Persil 128, Supaini Persil-253 and it was found total spraying at Maryatun-Persil 317.</p>	
--	--	---	--

		Furthermore, the organization has not carried out monitoring of plant pests and diseases, the last monitoring has carried out on 15 December 2020, so the organization has not obtained the latest data regarding to the level of pest and diseases attack including their control.	
Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing Comply with the law and respect communities' rights			
Criteria 2.1 Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices			
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to appendix 1).	Koperasi Serba Usaha Makarti provides member list and the oil palm plantation blocks map, scale 1:16,000. This map was prepared from legal ownership of land and satellite imagery.	Complied
Milestone A	Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.	<p>All the land under Koperasi Serba Usaha Makarti was originated from government's transmigration program. The original transmigration map sources: "Surat Keputusan Pimpinan Proyek PIR TRANS IV Muara Wahau No.MUNA/KPTS-KONV/01/1994" dated 21 July 1994.</p> <p>Verification of documented legal ownership of the land and its location through (initial verification or internal audit).</p> <p>Koperasi Serba Usaha Makarti listed and checked the smallholder member's legal ownership of the land: 172 smallholder members with 245 land parcels consist of 173 land parcels demonstrates land certificates; 72 land parcels demonstrates "Surat Keterangan Tanah" or other form of legal ownership of land from village authorities.</p> <p>- Maksum demonstrates; "Sertipikat Hak Milik No.552, nama Kene Taslim, Desa Jak Luai/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.552 tanggal 9 Oktober 2001". Completed with Surat Keterangan Kepemilikan</p>	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>No.08.2004/057/SDM/2021” dated 11 November 2021 stated the land under name Kene Taslim was owned by Maksum. Persil 20.</p> <ul style="list-style-type: none"> - Daryo demonstrates; “Sertipikat Hak Milik No.551, nama Dariyo, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.551 tanggal 9 Oktober 2001”. Persil 19. - I Gede Suastika demonstrates; “Sertipikat Hak Milik No.10.09.08.04.1.00047, nama I Gede Suastika, Desa Sido Mulyo, luas 20,000 m2 tanggal 10 Oktober 2018 berdasarkan Surat Ukur No.33/Sido Mulyo/2018 tanggal 10 Oktober 2018”. Profil 59. - Djumadi demonstrates: <ul style="list-style-type: none"> a. “Sertipikat Hak Milik No.484, nama Jumadi, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.484 tanggal 9 Oktober 2001”. b. “Sertipikat Hak Milik No.493, nama Warno, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.493 tanggal 9 Oktober 2001”. Complemented with letter from village authority “Surat Keterangan Kepemilikan No.08.2004/015/SDM/XI/2021” dated 11 November 2021 stated the land under name Warno was owned by Djumadi. - Supaini demonstrates: <ul style="list-style-type: none"> a. “Sertipikat Hak Milik No.176, nama Yayuk Utami, Desa Jak Luay, luas 22,670 m2 tanggal 3 September 2001 berdasarkan Surat Ukur No.176 tanggal 3 September 2001”. Complemented with letter from village authority “Surat Keterangan Kepemilikan No.08.2004/108/SDM/XI/2021” dated 11 November 2021 stated the land under name Yayuk Utami was owned by Supaini. b. “Sertipikat Hak Milik No.286, nama Misnadi, Desa Jak Luay, luas 19,190 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.286 tanggal 7 September 2001”. Complemented with letter 	
--	--	---	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>from village authority "Surat Keterangan Kepemilikan No.08.2004/109/SDM/XI/2021" dated 11 November 2021 stated the land under name Misnadi was owned by Supaini.</p> <ul style="list-style-type: none"> - Mugiono Jasmun demonstrates: <ul style="list-style-type: none"> a. "Sertipikat Hak Milik No.494, nama Carpan, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.494 tanggal 9 Oktober 2021". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/063/SDM/XI/2021" dated 11 November 2021 stated the land under name Carfan was owned by Mugiyono Jasmun. Persil 133. b. Sales certificate "Surat Pernyataan Jual Beli Tanah (Penguasaan Hak Atas Tanah)" dated 13 April 2008 stating the land of 2 Ha sold from Darwadi (Uum) Suhandi to Rusman. Another sales certificate "Surat Pernyataan Hibah Hak Atas Tanah" dated 23 June 2012 stating the land of 2 Ha sold from Rusman to Mugiyono Jasmun. Persil - Musahi demonstrates; "Sertipikat Hak Milik No.527, nama Kusnandi, Desa Jakluay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.527 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/068/SDM/XI/2021" dated 11 November 2021 stated the land under name Kusnandi was owned by Musahi. Persil 128. - Wagini Lestari demonstrates; "Sertipikat Hak Milik No.259, nama Suyut, Desa Jak Luay, luas 16,830 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.259 tanggal 7 September 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/122/SDM/XI/2021" dated 11 November 	
--	--	---	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>2021 stated the land under name Suyut was owned by Wagini Lestari. Persil 93.</p> <ul style="list-style-type: none"> - Sumar demonstrates; <ul style="list-style-type: none"> a. "Sertipikat Hak Milik No.16.03.24.1.00434, nama Lidiang Hong, Desa Jak Luai, luas 10,000 m2 tanggal 20 Juli 1992 berdasarkan Surat Ukur No.10037/92 tanggal 20 Juli 1992". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/102/SDM/XI/2021" dated 11 November 2021 stated the land under name Lidiang Hong was owned by Sumar. Persil 281. b. "Sertipikat Hak Milik No.16.03.24.1.00457, nama Judin, Desa Jak Luai, luas 10,000 m2 tanggal 20 Juli 1992 berdasarkan Surat Ukur No.10096/92 tanggal 20 Juli 1992". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/103/SDM/XI/2021" dated 11 November 2021 stated the land under name Judin was owned by Sumar. Persil 204. - Johar Maknun demonstrates: <ul style="list-style-type: none"> a. Statement from village authority "Surat Keterangan Desa Sidomulyo No.08.2004/374/SDM/IX/2020" dated 18 September 2020 stating the land of 20,000 m2 was owned by Johar Maknun. Certificate still on process based on Regent Kutai Timur decree "Surat Keputusan Bupati Kutai Timur No.560/K.505/2018" dated 18 September 2018. b. Statement from village authority "Surat Keterangan Desa Sidomulyo No.08.2004/375/SDM/IX/2020" dated 18 September 2020 stating the land of 10,000 m2 was owned by Johar Maknun. Certificate still on process based on Regent Kutai Timur decree "Surat Keputusan Bupati Kutai Timur No.560/K.505/2018" dated 18 September 2018. 	
--	--	--	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> c. "Sertipikat Hak Milik No.16.03.24.1.00426, nama Karmanto, Desa Jak Luay, luas 10,000 m2 tanggal 20 Juli 1992 berdasarkan Surat Ukur No.10065/92 tanggal 20 Juli 1992". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/043/SDM/XI/2021" dated 11 November 2021 stated the land under name Karmanto was owned by Johar Maknun. - Sugeng Wiyono demonstrates: <ul style="list-style-type: none"> a. "Sertipikat Hak Milik No.521, nama Jufri HR, Desa Jak Luay/Sidodadi, luas 19,500 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.531 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/099/SDM/XI/2021" dated 11 November 2021 stated the land under name Jufri RR was owned by Sugeng Wiyono. b. "Sertipikat Hak Milik No.558, nama Sarman, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.558 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/098/SDM/XI/2021" dated 11 November 2021 stated the land under name Sarman was owned by Sugeng Wiyono. - Suyono demonstrates "Sertipikat Hak Milik No.16.09.08.04.1.00058, nama Suyono, Desa Sido Mulyo, luas 20,000 m2 tanggal 10 Oktober 2018 berdasarkan Surat Ukur No.45/Sido Mulyo/2018 tanggal 10 Oktober 2018". Persil 74. - Anas Mahfudzi demonstrate "Sertipikat Hak Milik No.559, nama Swito Sano, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.559 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat 	
--	--	--	--

		<p>Keterangan Kepemilikan No.08.2004/002/SDM/XI/2021" dated 11 November 2021. Persil 67.</p> <ul style="list-style-type: none"> - Damaskus demonstrates: <ul style="list-style-type: none"> a. "Sertipikat Hak Milik No.16.03.24.1.00302, nama Damaskus, Desa Jak Luay, luas 10,000 m2 tanggal 20 Juli 1992 berdasarkan Surat Ukur No.9941/92 tanggal 20 Juli 1992". b. Statement from village authority "Surat Keterangan Tanah No.08.2004/346/SDM/XII/2019" dated 27 December 2019 stating the land of 20,000 m2 was owned by Damaskus. Certificate still on process. - Agung Ngurah Anom Manik demonstrate "Sertipikat Hak Milik No.543, nama I Gusti Agung Ngurah Anom Manik, Desa Jak Luay/Sidodadi, luas 20,000 m2 tanggal 9 Oktober 2001 berdasarkan Surat Ukur No.543 tanggal 9 Oktober 2001". - Misdrum demonstrate statement from village authority "Surat Keterangan Tanah No.08.2004/347/SDM/XII/2019" dated 27 December 2019 stating the land of 20,000 m2 was owned by Misdrum. Certificate still on process. - Yasrimah demonstrates "Sertipikat Hak Milik No.497, nama Iskandar, Desa Jak Luay/Sidodadi, luas 19,820 m2 tanggal 9 October 2001 berdasarkan Surat Ukur No.497 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/128/SDM/XI/2021" dated 11 November 2021 stating the land certified under name Iskandar now owned by Yasrimah. - Nur Adi Rahman demonstrates "Sertipikat Hak Milik No.498, nama N. Tawi, Desa Jak Luay/Sidodadi, luas 19,580 m2 tanggal 9 October 2001 berdasarkan Surat Ukur No.498 tanggal 9 Oktober 2001". Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/072/SDM/XI/2021" dated 11 November 	
--	--	---	--

		<p>2021 stating the land certified under name M. Tawi now owned by Nur Adi Rahman.</p> <ul style="list-style-type: none"> - Ni Nyoman Parmita demonstrates "Sertipikat Hak Milik No.16.09.08.1.00039, nama Ni Nyoman Parmita, Desa Sido Mulyo, luas 20,000 m2 tanggal 10 October 2018 berdasarkan Surat Ukur No.39 tanggal 10 Oktober 2018". - Damaskus demonstrates: <ul style="list-style-type: none"> a. Grant certificate "Surat Keterangan Hibah Hak Atas Tanah seluas 2 Ha dari Sukarto Jinoko kepada Mahyudin" dated 16 April 2002. Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/134/SDM/XI/2021" dated 11 November 2021 stating the land grant certificate for Mahyudin now owned by Zaenal Faizin. b. Grant certificate "Surat Keterangan Hibah Hak Atas Tanah seluas 2 Ha dari Hurjo Tantong kepada Mahyudin" dated 22 March 2002. Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/135/SDM/XI/2021" dated 11 November 2021 stating the land grant certificate for Mahyudin now owned by Zaenal Faizin. c. Grant certificate "Surat Keterangan Hibah Hak Atas Tanah seluas 2 Ha dari Sugianto kepada Mahyudin" dated 23 June 2002. Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/136/SDM/XI/2021" dated 11 November 2021 stating the land grant certificate for Mahyudin now owned by Zaenal Faizin. - Gampang Romli demonstrates "Sertipikat Hak Milik No.563, nama Yanto, Desa Jak Luay/Sidodadi, luas 19,868 m2 tanggal 9 October 2001 berdasarkan Surat Ukur No.563 tanggal 9 Oktober 2021". - Gampang Romli demonstrates "Sertipikat Hak Milik No.16.09.08.1.00035, nama Gampang Romli, Desa Sido Mulyo, luas 	
--	--	---	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>20,000 m2 tanggal 10 October 2018 berdasarkan Surat Ukur No.21/Sido Mulyo tanggal 10 Oktober 2018”.</p> <ul style="list-style-type: none"> - Noldy H Palapa demonstrates: <ul style="list-style-type: none"> a. “Sertipikat Hak Milik No.293, nama Misniadi, Desa Jak Luay, luas 20,000 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.293 tanggal 7 September 2021”. Complemented with letter from village authority “Surat Keterangan Kepemilikan No.08.2004/071/SDM/XI/2021” dated 11 November 2021 stating the land certificate for Misniadi now owned by Noldi Haence Palapa. b. Grant certificate “Surat Pernyataan Hibah Hak Atas Tanah seluas 8,500 m2 dari Samian/Sri Nurhayati kepada Maryanah” dated 24 Mei 2012. Complemented with letter from village authority “Surat Keterangan Kepemilikan No.08.2004/070/SDM/XI/2021” dated 11 November 2021 stating the land grant certificate for Maryanah now owned by Noldi Zaenal Palapa. - Mariatun demonstrates: Letter from village authority “Surat Keterangan Desa Sidomulyo No.08.2004/383/SDM/XI/2020” dated 28 September 2020 stating the land certificate for Mariatun now posted as collateral in bank. - Eko Supriyatman demonstrates “Sertipikat Hak Milik No.299, nama Madanin, Desa Jak Luay, luas 14,320 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.299 tanggal 7 September 2001”. Complemented with letter from village authority “Surat Keterangan Kepemilikan No.08.2004/016/SDM/XI/2021” dated 11 November 2021 stating the land certified under name Madanin now owned by Eko Supriyatman. - Ashari Setiawan demonstrates “Sertipikat Hak Milik No.194, nama Asmudi, Desa Jak Luay, luas 20,840 m2 tanggal 3 September 2001 berdasarkan Surat Ukur No.194 tanggal 3 September 2001”. 	
--	--	--	--

		<p>Complemented with letter from village authority "Surat Keterangan Kepemilikan No.08.2004/003/SDM/XI/2021" dated 11 November 2021 stating the land certified under name Asmudi now owned by Ashari Setiawan.</p> <ul style="list-style-type: none"> - Roby Subekti demonstrates "Sertipikat Hak Milik No.317, nama Sumadi, Desa Jak Luay, luas 18,000 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.317 tanggal 7 September 2001". Based on interview with previous landowner Mrs. Ngatinah – wife of Mr. Sumadi stated the land purchase with Roby Subekti was done long time ago, but with consensus from both party. - Sugeng Hadi Santoso demonstrates "Sertipikat Hak Milik No.322, nama Slamet, Desa Jak Luay, luas 17,700 m2 tanggal 7 September 2001 berdasarkan Surat Ukur No.322 tanggal 7 September 2001". Based on interview with previous landowner Mrs. Tusirah – wife of Mr. Slamet stated the land purchase with Sugeng Hadi Santoso was done long time ago, but with consensus from both party. 																	
<p>Milestone B</p>	<p>Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.</p>	<p>Based on site visit to sampled smallholder, audit team sighted the land demarcation in form of red poles and/or wood fences are clearly located on the ground. The planting of oil palm only within the boundary.</p> <p>Based on site visit to sampled smallholder and stakeholder consultation to interested parties, there is no boundary overlapping with other landowner.</p> <table border="1" data-bbox="1133 1155 1955 1383"> <thead> <tr> <th>No</th> <th>Smallholder name</th> <th colspan="2">GPS Coordinates Boundary Pole sampled #1</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Daryo</td> <td>1^o 4' 26.15" N</td> <td>116^o 56' 57.53" E</td> </tr> <tr> <td>2</td> <td>Maksum</td> <td>1^o 4' 33.38" N</td> <td>116^o 56' 51.57" E</td> </tr> <tr> <td>3</td> <td>I Gede Suastika</td> <td>1^o 4' 19.65" N</td> <td>116^o 56' 48.91" E</td> </tr> </tbody> </table>	No	Smallholder name	GPS Coordinates Boundary Pole sampled #1		1	Daryo	1 ^o 4' 26.15" N	116 ^o 56' 57.53" E	2	Maksum	1 ^o 4' 33.38" N	116 ^o 56' 51.57" E	3	I Gede Suastika	1 ^o 4' 19.65" N	116 ^o 56' 48.91" E	<p>Complied</p>
No	Smallholder name	GPS Coordinates Boundary Pole sampled #1																	
1	Daryo	1 ^o 4' 26.15" N	116 ^o 56' 57.53" E																
2	Maksum	1 ^o 4' 33.38" N	116 ^o 56' 51.57" E																
3	I Gede Suastika	1 ^o 4' 19.65" N	116 ^o 56' 48.91" E																

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

	4	Djumadi	1° 4' 34.00" N	116° 56' 15.19" E	
	5	Supaini	1° 3' 3.40" N	116° 55' 35.30" E	
	6	Wagini Lestari	1° 4' 10.10" N	116° 55' 39.80" E	
	7	Musahi	1° 3' 56.60" N	116° 55' 55.00" E	
	8	Mugiyono Jasmun	1° 4' 7.90" N	116° 55' 44.90" E	
	9	Johar Maknun	1° 3' 8.60" N	116° 56' 48.52" E	
	10	Sumar	1° 2' 49.84" N	116° 56' 59.47" E	
	11	Anton Nasution	1° 3' 28.52" N	116° 56' 58.59" E	
	12	Suyono	1° 4' 19.40" N	116° 57' 6.00" E	
	13	Sugeng	1° 4' 19.40" N	116° 57' 09.90" E	
	14	Anas Mahfudzi	1° 4' 26.30" N	116° 57' 13.60" E	
	15	Gampang Ramli	1° 4' 27.00" N	116° 57' 14.50" E	
	16	Zaenal Faizin	1° 4' 18.80" N	116° 57' 21.10" E	
	17	Yanto	1° 4' 18.80" N	116° 56' 58.80" E	
	18	Anak Agung Anom Manik	1° 3' 36.15" N	116° 55' 35.71" E	
	19	Damaskus	1° 3' 35.79" N	116° 55' 49.17" E	
	20	Misdram	1° 3' 49.28" N	116° 55' 39.32" E	
	21	Ni Nyoman Parmita	1° 4' 18.90" N	116° 56' 22.70" E	
	22	Yasrimah	1° 4' 34.30" N	116° 56' 2.50" E	
	23	Nur Adi Rahman	1° 4' 40.80" N	116° 56' 18.50" E	

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		24	Eko Supriyatman	1° 2' 39.82" N	116° 56' 52.37" E	
		25	Ashari Setiawan	1° 2' 35.70" N	116° 56' 26.31" E	
		26	Mariatun	1° 2' 35.64" N	116° 56' 28.29" E	
		27	Noldi Hence Palapa	1° 2' 55.39" N	116° 56' 08.58" E	
Criteria 2.2						
Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.						
Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	Stakeholder consultation result with village authorities, smallholder members and Lands Office, information: the smallholder members of Koperasi Serba Usaha Makarti was originated from government project for transmigration. The initial crop was coconut.				Complied
Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	All the land under Koperasi Serba Usaha Makarti was originated from government's transmigration program and no land acquired from indigenous people's land. The original transmigration map sources: "Peta Situasi Transmigrasi No.BPN.71/MW-PTN/Trans.89-90/Kap/1990 – lembar 151" dated 1990.				Complied
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).					Complied
Criteria 2.3						
The right to use the land is not disputed by indigenous peoples, local communities or other users						
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).	Based on stakeholder consultation to village head Sido Mulyo village, there was no land dispute over lands in smallholder member of Koperasi Serba Usaha Makarti.				Complied
Milestone A	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access					Complied

	rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve		
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve		Complied
Criteria 2.4			
Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	Koperasi Serba Usaha Makarti demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; from the overlaid plantation map it was understood that the smallholder member's oil palm plantation located outside national park or forest area or other area not designated for plantation development. Scale of map 1 : 200,000. The source of map indicating the forest area, water body, peat area, spatial planning designation as per: <ul style="list-style-type: none"> - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.7099/MENLHK-PKTL/IPSDH/PLA.1/8/2019 tentang Penetapan Peta Indikatif Penghentian Pemberian Izin Baru Hutan Alam Primer dan Lahan Gambut tahun 2019". - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.666/MENLHK-PKTL/IPSDH/PLA. 1/2/2021 tentang Penetapan Peta Indikatif Penghentian Pemberian Perizinan Berusaha, Persetujuan Penggunaan Kawasan Hutan, atau Persetujuan Perubahan Peruntukan Kawasan Hutan Baru pada Hutan Alam Primer dan Lahan Gambut Tahun 2021, Periode I". 	Complied
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).		Complied
Milestone B	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).		Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Decree on forest area in Kalimantan Timur province "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No. SK.8109/MENLHK-PKTL/KUH/PLA.2/11/2018 tentang Peta Perkembangan Pengukuhan Kawasan Hutan Provinsi Kalimantan Timur". - Decree on spatial planning "Peraturan Daerah Provinsi Kalimantan Timur No.1 Tahun 2016 tentang Rencana Tata Ruang Wilayah Provinsi Kalimantan Timur Tahun 2016-2036". 	
<p>Criteria 2.5 For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach. Note: Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP.</p>			
Eligibility	For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their free, prior and informed consent, based on a simplified FPIC approach (refer to appendix 1).	The oil palm planting year based on disclosure to RSPO was 2001, 2005, 2010. Based on interview with Koperasi Serba Usaha Makarti, the cooperative manager and group manager stated they does not have planning for new planting. Koperasi Serba Usaha Makarti established SOP for FPIC and conflict resolution "Standar Operasional Prosedur Free Priod Informed Consent (FPIC) Sebelum Menjalankan Program No.16/SOP/ICS-MKT/II/2021" dated 11 February 2021 and "Standar Operasional Prosedur Resolusi Konflik No.23/SOP/ICS-MKT/II/2021" dated 23 February 2021.	Complied
Milestone A	A Smallholders complete training on how to conduct a simplified FPIC approach. Note: Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP.		Complied
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change. Note: Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP.		No new planting.
<p>Principle 3: Respect human rights, including workers' rights and conditions</p>			

Safeguard human rights and protect workers' rights, ensuring safe and decent working conditions.

Note: This Independent Smallholder Standard is applicable to a large variety of independent smallholders in terms of geography, type, size and demographic characteristics. The use of labour on the oil palm plantations from outside the household is more common in several countries, because of the average age of the farmers who own the land or because of the average economic size of land holdings. An increased risk of not following safe and decent labour practices exists in smallholder farms that use workers from outside the household. Notably, these risks exist in situations where the smallholder landowner is not actively farming the land but hires others to do so.

Therefore, the Independent Smallholder Standard presents rigorous requirements on labour to prevent labour abuses and make these practices applicable to groups across all regions. This approach will increase adoption of better labour practices at a larger scale and increase RSPO's impact.

For those farmers that only use family labour within one household, this standard uses a 'skip-logic' for several labour requirements. In order to skip indicators, farmers must declare their source of labour, determining which criteria apply to them and which do not. (see also paragraph 3.1.3).

Criteria 3.1
There is no use of forced labour.

Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).	<p>Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree No : 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <ul style="list-style-type: none"> a. Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) b. Prohibited to do or conduct forced labour to workers or someone else in every situation. c. Prohibited to do human trafficking in every form and also no using illegal worker. <p>Beside that, Group Manager ICS has established Decree about Workers Category No : 026/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <p>Requirements to become workers in cooperative office are :</p> <ul style="list-style-type: none"> a. Healthy 	Complied
-------------	--	--	----------

		<p>b. Have a clear identification c. Can work in group or team d. Education minimal middle education (middle high school) e. Discipline</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> • 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); • 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); • 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); • 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); • 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The smallholders have signed statements/declarations that the farmers are committed to no forced labour. This statement is stated in the "RSPO Certification Commitment" on number D.3; that "Ensure that there are no forced labour in operational and stop forced labour practice if they are still existing". Sample was seen for :</p> <p>a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021</p>	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021</p> <p>d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021</p> <p>e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021</p> <p>f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021</p> <p>g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021</p> <p>The workers for harvesting, manuring and spraying are hired directly by the members.</p> <p>Based on document review and interview with ICS, obtained information all workers for spraying, harvesting and fertilizer are hired by the smallholder without monitoring from the organization.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents including but not limited to passports; • Payment of recruitment fees by workers; • Contract substitution; • Involuntary overtime; • Lack of freedom of workers to resign; • Penalty for termination of employment; 	<p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> • 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); • 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); • 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); • 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); 	<p>Complied</p>

	<ul style="list-style-type: none"> • Debt bondage; • Withholding of wages 	<ul style="list-style-type: none"> • 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The material provided at the training includes:</p> <ol style="list-style-type: none"> a. Fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages b. Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003) c. Not placing children in hazardous work d. Placing adult supervision of child laborers working in the field e. Ensure that children's rights to education are respected and are not restricted. <p>Based on interview with sample of smallholders, are mentioned that the smallholders have been given dissemination concerning the principal of anti force labour.</p> <p>Providers of the training materials was ICS of Koperasi Serba Usaha Makarti where they have the competence and experience, including:</p> <ul style="list-style-type: none"> • Work insurance training on 9 April 2021 by FORTASBI • Animal Wildlife training on 2 March 2021 by FORTASBI • ICS training on 29 January 2021 by FORTASBI. • Financial literacy training on 29 January 2021 by FORTASBI 	
--	---	---	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> • Pesticides training on 5 March 2021 by Singenta. • “Zero Burning” on 19 February 2021 by FORTASBI. • Social Impact on 6 March 2021 was attended by 12 persons, instructor by Ibu Feybe Lumuru from FORTASBI. • ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 16 January 2021 was attended by 15 persons, instructor by Ibu Rukaiyah Rafik from FORTASBI. • Cooperative Institutions on 16 January 2021 attended by 13 members, instructor by Ibu Feybe Lumuru from FORTASBI – LINKS (Lingkar Komunitas Sawit) • Stage of the certification process on 5 February 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). • GAP Assessment on 29 January 2021 was attended by 15 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). • Internal Control System (ICS) Training on 30 January 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). • Cooperative internal policy on 30 January 2021 was attended by 11 members instructor by FORTASBI (Ibu Rukaiyah Rafik). • RSPO credit on 15 January 2021 was attended by 10 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). • Internal Audit on 13 February 2021 was attended by 8 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). • Managing of Land Training of GAP for smallholders on 20 February 2021 was attended by 11 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> • "Zero Burning" on 19 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). • Financial literacy training on 24 January 2021 was attended by 16 members, instructor by FORTASBI. • LUCA training on 20 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). • Environment Aspect Impact on 26 February 2021 was attended by 11 members, instructor by FORTASBI (Bapak Harris Silalahi). • HCV training on 26 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). • OHS and PPE Training on 5 March 2021 was attended by 11 members, instructor by FORTASBI (Bapak Haris Silalahi). • Fire Fighter Training on 5 March 2021 was attended by 11 persons, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage). • Hazardous Waste Handling and pesticides handling on 5 March 2021 was attended by 11 persons, instructor by FORTASBI (Bapak Dani Rahadian). 	
<p>Milestone B</p>	<p>Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p>	<p>The workers for harvesting, manuring and spraying are hired directly by the members. The organizations have a work agreement template explaining type of work, working conditions, wages, right and obligation and compliance to national/local regulations.</p> <ol style="list-style-type: none"> a. Based on document review and interview with ICS, it was found that there are no working agreement between the land owner (members) and workers (harvester, sprayer, fertilizer) b. During field observation in Pak Anton Nasution's plot, obtained information from the harvester, they do not have a work agreement document with the land owner. 	<p>Non-compliance</p>

Criteria 3.2 Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.			
Eligibility	Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes: <ol style="list-style-type: none"> 1. Compliance with the minimum age of workers and as defined by local, state, or national law, 2. Not exposing children to hazardous work. 3. Providing adult supervision of young people working on the farm. 4. Ensuring the practice of children’s rights to education is unrestricted and respected. (Refer to appendix 1).	Koperasi Serba Usaha Makarti has a policy regarding prohibition of child labour set in Decree No : 014/KOP.MKT/SDM/I/2021, dated 15 January 2021, set that: <ol style="list-style-type: none"> a. For Cooperative members not to employ children under 17 years of age. b. And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. This policy refers to the existing laws and regulations in Indonesia and international such as : <ol style="list-style-type: none"> c. Law No. 13 of 2013 concerning the prohibition of using child labour d. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i> e. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i> Disseminations/trainings of these SOP/Policy have been conducted in : <ol style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); 	Complied

		<ul style="list-style-type: none"> b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The topics covered :</p> <ul style="list-style-type: none"> a. Compliance with the minimum age of workers and as defined by local, state, or national law, b. Not exposing children to hazardous work. c. Providing adult supervision of young people working on the farm. d. Ensuring the practice of children’s rights to education is unrestricted and respected <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the “RSPO Certification Commitment” on number D.8; that "Ensure that there are no child labour practices in plantation operations and stop the practice of child labour that is still running". Sample was seen for :</p> <ul style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021 e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021 f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021 g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021 	
<p>Milestone A</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher. 2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. 	<p>Koperasi Serba Usaha Makarti has a policy regarding prohibition of child labour set in Decree No. 014/KOP.MI/MM/01/2021, dated 11 January 2021, set that:</p> <ul style="list-style-type: none"> - For Cooperative members not to employ children under 17 years of age. - And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> a. Law No. 13 of 2013 concerning the prohibition of using child labour b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i> c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i> 	<p>Complied</p>

		<p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) 	
<p>Milestone B</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher. 2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. 	<p>Koperasi Serba Usaha Makarti has a policy regarding prohibition of child labour set in Decree No. 014/KOP.MI/MM/01/2021, dated 21 January 2021, set that:</p> <ul style="list-style-type: none"> - For Cooperative members not to employ children under 17 years of age. - And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ul style="list-style-type: none"> a. Law No. 13 of 2013 concerning the prohibition of using child labour 	<p>Complied</p>

		<p>b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i></p> <p>c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i></p> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <p>a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1);</p> <p>b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2);</p> <p>c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3);</p> <p>d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4);</p> <p>e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5)</p>	
<p>Criteria 3.3 Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations. Note: Are there workers on the farm? If no, SKIP</p>			
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	Koperasi Serba Usaha Makarti has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No : 017/KOP.MKT/SDM/I/2021, dated 15 January 2021 concerning Wage Payments, mentioned that Koperasi Serba Usaha Makarti will pay worker's wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be	Complied

		<p>explained by the conversion system of working hours or a special situation.</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.4; that "Paid minimum wage in accordance to national rule". Sample was seen for :</p> <ul style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 	
--	--	--	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<p>d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021</p> <p>e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021</p> <p>f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021</p> <p>g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021</p> <p>Koperasi Serba Usaha Makarti documented the annual Governor Decree concerning minimum wage, then the KUD set the conversion of rates of operational activities, that are described below:</p> <p>a. Minimum Wage of 2021: Based on Governor Decree No. 561/K.564/2021 dated 31 October 2020 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2021, amount of IDR 2,981,378.72</p> <p>b. Minimum Wage of 2022: Based on Governor Decree No. 561/K.568/2021 dated 17 November 2021 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2022, amount of IDR 3,014,497.22 per month.</p> <p>Conversion in accordance to PP No 36/2021</p> <table border="1" data-bbox="1131 1241 1904 1375"> <thead> <tr> <th>Minimum wage</th> <th>Monthly (IDR)</th> <th>Rate per Hours (IDR)</th> <th>Rate per day (IDR)</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>2,981,378.72</td> <td>23,661.74</td> <td>119,255.15</td> </tr> </tbody> </table>	Minimum wage	Monthly (IDR)	Rate per Hours (IDR)	Rate per day (IDR)	2021	2,981,378.72	23,661.74	119,255.15	
Minimum wage	Monthly (IDR)	Rate per Hours (IDR)	Rate per day (IDR)								
2021	2,981,378.72	23,661.74	119,255.15								

		<table border="1" data-bbox="1133 363 1906 411"> <tr> <td>2022</td> <td>3,014,497.22</td> <td>23,924.58</td> <td>120,579.89</td> </tr> </table> <p>All workers are hired directly by the smallholder and their wages follow the standard that already exist such as :</p> <table border="1" data-bbox="1133 576 1895 775"> <thead> <tr> <th>Workers</th> <th>Wages (IDR)</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Harvester</td> <td>200,000</td> <td>per ton FFB</td> </tr> <tr> <td>Spraying</td> <td>300,000 – 500,000</td> <td>per day</td> </tr> <tr> <td>Fertilizer</td> <td>150,000</td> <td>per day</td> </tr> </tbody> </table> <p>Based on interview with harvester, 1 ton FFB can be achieved within 4 hours of work, that means per hours their wage is IDR 50,000. If compare to wage per working hours, the wages detailed in table are above the minimum wage.</p>	2022	3,014,497.22	23,924.58	120,579.89	Workers	Wages (IDR)	Indicator	Harvester	200,000	per ton FFB	Spraying	300,000 – 500,000	per day	Fertilizer	150,000	per day	
2022	3,014,497.22	23,924.58	120,579.89																
Workers	Wages (IDR)	Indicator																	
Harvester	200,000	per ton FFB																	
Spraying	300,000 – 500,000	per day																	
Fertilizer	150,000	per day																	
<p>Milestone A</p>	<p>Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.</p>	<p>During field observation and interview with the smallholder, they paid the workers follow the rules set by the organization, example for harvester their wages is IDR 200,000 per ton FFB.</p> <p>The workers also mentioned that there is no discrimination related to race, ethnic group, or religion. Moreover, the smallholders did not employed female worker.</p> <ol style="list-style-type: none"> Based on document review and interview with ICS, it was observed that there are no payslip as evidence of payment that given to the workers. During field observation in farmers plot (Anton Nasution, Sumar, Ashari and Noldi), obtained information that the harvester paid per 	<p>Non-compliance</p>																

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		tonnage FFB and their wage paid in monthly basis. But, there were no payment receipt or payslip received by the harvester.	
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	<p>During field observation and interview with the smallholder, they paid the workers follow the rules set by the organization, example for harvester their wages is IDR 200,000 per ton FFB.</p> <p>The workers also mentioned that there is no discrimination related to race, ethnic group, or religion. Moreover, the smallholders did not employed female worker.</p> <ol style="list-style-type: none"> Based on document review and interview with ICS, it was observed that there are no payslip as evidence of payment that given to the workers. During field observation in farmers plot (Anton Nasution, Sumar, Ashari and Noldi), obtained information that the harvester paid per tonnage FFB and their wage paid in monthly basis. But, there were no payment receipt or payslip received by the harvester. 	Non-compliance
<p>Criteria 3.4 Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO. Note: Are there workers on the farm? If no, SKIP</p>			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).	<p>Koperasi Serba Usaha Makarti has a procedure for Grievance Submission of Smallholder No : 06/SOP/ICS-MKT/I/2021 dated 20 January 2021, explaining that:</p> <ol style="list-style-type: none"> Members can submit their suggestions or complaints (public) to the complaint box or directly to the Cooperative Management If the complaint goes through the Group Leader (<i>Ketua KT</i>), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will 	Complied

		<p>record the complaint in the Member's Suggestion/Complaints Book.</p> <p>3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about :</p> <ul style="list-style-type: none"> • Everything that concern about race, tribe, religion • Domestic violence • Sexual harassment • Human Rights Violation • The identity of the Whistle-blower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistle-blower/complainant to the public or other parties, except to the authorized party (Police) • Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. • For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing. • If there are things that are considered unsatisfactory, a deliberations will be carried out again • Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative 	
--	--	--	--

		<p>Management will submit the problem to the competent authorities for follow-up.</p> <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the Koperasi Serba Usaha Makarti, the Koperasi Serba Usaha Makarti management will submit the matter to the competent authority for further action.</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance. Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. In the Koperasi Serba Usaha Makarti secretariat, has been sighted the Logbook of Grievance, Grievance box located in KUD office</p>	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		and form of grievance submission. There is no official complaint submitted to KUD official based on interview and logbook review.	
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	<p>Koperasi Serba Usaha Makarti has a procedure for Grievance Submission of Smallholder No : 06/SOP/ICS-MKT/I/2021 dated 20 January 2021, explaining that:</p> <ol style="list-style-type: none"> 1. Members can submit their suggestions or complaints (public) to the complaint box or directly to the Cooperative Management 2. If the complaint goes through the Group Leader (<i>Ketua KT</i>), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book. 3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about : <ul style="list-style-type: none"> • Everything that concern about race, tribe, religion • Domestic violence • Sexual harassment • Human Rights Violation • The identity of the Whistle-blower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistle-blower/complainant to the public or other parties, except to the authorized party (Police) • Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. 	Complied

		<ul style="list-style-type: none"> • For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing. • If there are things that are considered unsatisfactory, a deliberations will be carried out again • Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up. <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the Koperasi Serba Usaha Makarti, the Koperasi Serba Usaha Makarti management will submit the matter to the competent authority for further action.</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ol style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4);</p> <p>e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5)</p> <p>Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance. Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. In the Koperasi Serba Usaha Makarti secretariat, has been sighted the Logbook of Grievance, Grievance box located in KUD office and form of grievance submission. There is no official complaint submitted to KUD official based on interview and logbook review.</p>	
<p>Milestone B</p>	<p>Workers are aware of and have access to an effective means for filing a complaint/grievance.</p>	<p>Koperasi Serba Usaha Makarti has a procedure for Grievance Submission of Smallholder No : 06/SOP/ICS-MKT/I/2021 dated 20 January 2021, explaining that:</p> <ol style="list-style-type: none"> 1. Members can submit their suggestions or complaints (public) to the complaint box or directly to the Cooperative Management 2. If the complaint goes through the Group Leader (<i>Ketua KT</i>), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book. 3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about : <ul style="list-style-type: none"> • Everything that concern about race, tribe, religion • Domestic violence 	<p>Complied</p>

		<ul style="list-style-type: none"> • Sexual harassment • Human Rights Violation • The identity of the Whistle-blower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistle-blower/complainant to the public or other parties, except to the authorized party (Police) • Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. • For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing. • If there are things that are considered unsatisfactory, a deliberations will be carried out again • Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up. <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the Koperasi Serba Usaha Makarti, the Koperasi Serba Usaha Makarti management will submit the matter to the competent authority for further action.</p>	
--	--	---	--

		<p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> a. 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); b. 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); c. 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); d. 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); e. 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance. Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. In the Koperasi Serba Usaha Makarti secretariat, has been sighted the Logbook of Grievance, Grievance box located in KUD office and form of grievance submission. There is no official complaint submitted to KUD official based on interview and logbook review.</p>	
<p>Criteria 3.5 Working conditions and facilities are safe and meet minimum legal requirements.</p>			
<p>Eligibility</p>	<p>Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).</p>	<p>The smallholders have signed statements/declarations that the farmers are committed to providing safe working conditions and facilities. This statement is stated in the "RSPO Certification</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Commitment” on number D.6; that "Providing a safe working condition and facilities". Sample was seen for :</p> <ul style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021 e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021 f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021 g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021 	
<p>Milestone A</p>	<p>Smallholders, workers, and family members complete training and aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them</p>	<p>Koperasi Serba Usaha Makarti has identify the OHS risk and analysis per “<i>Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja</i>” No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, FFB transportation, manuring and upkeep. OHS risk analysis will be updated if there are new risk identified.</p> <p>PPEs identification for activities :</p> <ul style="list-style-type: none"> • Spraying : Helm for sprayer, mask, rubber hand gloves, safety goggles, apron and safety shoes • Harvesters : Helm, rubber hand gloves, safety shoes • Manuring : hand gloves, mask and safety shoes 	<p>Complied</p>

		<p>The organization have a decree about Cooperative Workplan related to Health and Safety Working Condition No. 024/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <ul style="list-style-type: none"> • Continuous dissemination and training about HSE, Pesticide Safety Use and First Aid • Make procedure about HSE • Provide sample of PPEs • Provide first aid kit • Joint cooperation with village health official • Encourage the farmers to register to BPJS Ketenagakerjaan • Make information board about PPE <p>Fire handling training has been carried out on 20 March 2021 by GIZ cooperated with POSKO DAMKAR Kecamatan Kombeng Evidence of training can be shown and during audit ICS team can be demonstrated the fire handling technique. Meanwhile, training to members was conducted in 30 March 2021. Evidence of training was sighted such as Activity Report, attendance list and training materials.</p> <p>Training for pesticide use was conducted on 15 June 2021 cooperated with GIZ and Sygenta. Records was reviewed such as "<i>Notulent List Pelatihan Pengaplikasian dan K3 dalam Penggunaan Pestisida Terbatas di Kebun Rakyat</i>". Meanwhile, training to members was conducted on 20 - 23 September 2022. Evidence of training was sighted such as Activity Report, attendance list and training materials.</p> <p>During interview with smallholder confirmed that smallholder member are aware with health and safety risk in their activity of farm work.</p>	
--	--	---	--

		<p>Koperasi Serba Usaha Makarti has provide PPE for Farmers Group according to "<i>Berita Acara Penyerahan Alat Pelindung Diri Anggota Sertifikasi</i>" dated 16 July 2021 to all farmers group such as handgloves, mask, sprayer mask, rubber handgloves, apron, safety googles and safety shoes.</p> <p>List of farmers group :</p> <ul style="list-style-type: none"> • Kelompok Tani Harapan Tani • Kelompok Tani Sekar Sari • Kelompok Tani Mekar Jaya • Kelompok Tani Tani Mukti • Kelompok Tani Maju Lancar • Kelompok Tani Tunas Mekar • Kelompok Tani Mekar Maju • Kelompok Tani Teguh Karya • Kelompok Tani Mekar Tani • Kelompok Tani Sekar Mas <p>First aid equipment was provide by Koperasi Serba Usaha Makarti in <i>Sekolah Lapang</i>. First aid equipment provision were evident as per "<i>Surat Serah Terima Perlengkapan Alat Pelindung Diri</i>" dated 16 July 2021. There are five (5) location of <i>Sekolah Lapang</i> which is :</p> <ul style="list-style-type: none"> • Makarti I, PIC is Daryo covered KT Harapan Tani, KT Mekar Jaya and KT Tunas Mekar • Makarti II, PIC is Rohady covered KT Maju Lancar and KT Mekar Maju • Makarti III, PIC is Damaskus covered KT Sekar Sari and KT Teguh Karya 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> • Makarti IV, PIC is Noldi Haence Palapa covered KT Sekar Mas and KT Mekar Tani • Makarti V, PIC is Budiono covered KT Tani Mukti <p>Training for first aid kit to ICS team conducted on 23 February 2022 with speaker/instructor from Puskesmas Muara Wahau meanwhile training to members planned on March 2022. Training material cover about first aid handling, poison handling, introduction to venomous animal, disease as effect of work, introduction to Health Work Unit in the organization, HSE management and emergency response.</p>	
<p>Milestone B</p>	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 	<p>Workers including smallholder family member have access to safe working conditions and amenities. Each workers and smallholder has their own housing.</p> <p>During field visit to smallholder housing shown that the housing condition is standard for health and safety, working equipment for harvesting store in speared place, herbicide/pesticide store in the separate place. Adequate drinking water and access to toilet are available in their own housing based on field visit to smallholder and workers housing.</p> <p>First aid equipment was provide by Koperasi Serba Usaha Makarti to every farmers group. First aid equipment provision were evident as per "Surat Serah Terima Perlengkapan Alat Pelindung Diri" dated 14 September 2021. Refer to the document above, there were only 1 first aid kit box per farmers group.</p> <p>a. Based on document first aid kit delivery, it was found first aid kit box were given to PIC of Sekolah Lapang and there was no system to ensure all members have access to the first aid kit.</p>	<p>Non-compliance</p>

		<p>b. The organization has provide PPEs to its member based on “<i>Berita Acara Penyerahan Alat Pelindung Diri Anggota Sertifikasi</i>” dated 16 July 2021 such as hand gloves, mask, sprayer mask, rubber hand gloves, apron, safety goggles and safety shoes. But, it was observed for each PPEs only 1 pcs/pair given to each farmers group as sample of PPEs that they need to provide. There is no mechanism or procedure that regulates how farmer groups increase the number of PPEs and how cooperatives monitor the availability of sufficient PPE according to the number of members/workers.</p> <p>c. During interview with sampled smallholder (Mariatun, Ashari, Eko Supriatman, Anton Nasution, Sumar and etc.), it was informed for spraying activities they were only using hand gloves, mask and safety shoes. This is inconsistent to <i>Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja</i>” No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated for spraying using helm for sprayer, mask, rubber hand gloves, safety goggles, apron and safety shoes.</p> <p>d. During field observation in Pak Anton Nasution’s plot, it was observed that harvester not using rubber hand gloves. This was inconsistent to <i>Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja</i>” No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated PPEs for harvester are Helm, rubber hand gloves, safety shoes.</p>	
<p>Criteria 3.6 There is no discrimination, harassment, or abuse on the farm. Note: Are there workers on the farm? If no, SKIP</p>			
Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).	Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in	Complied

		<p>Decree No : 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <ul style="list-style-type: none"> • Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>For harassment, ruled out in Decree Human Rights No. 013/KOP.MKT/SDM/I/2021 dated 15 January 2021 stated that :</p> <p><i>Bahwa Setiap Anggota Koperasi Serba Usaha Makarti dilarang melakukan tindakan yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p> <ul style="list-style-type: none"> • <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i> • <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i> • <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> • 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); • 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); • 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); 	
--	--	---	--

		<ul style="list-style-type: none"> • 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); • 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.7; that "No discrimination, harassment or violence in plantation". Sample was seen for :</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021 e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021 f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021 g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021 <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti-discrimination in any form, no harassment and abuse in the farm.</p>	
--	--	--	--

		<p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti-discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to KUD based on applicable procedure.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace.</p>	<p>Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree No : 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <ul style="list-style-type: none"> • Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>For harassment, ruled out in Decree Human Rights No. 013/KOP.MKT/SDM/I/2021 dated 15 January 2021 stated that :</p> <p><i>Bahwa Setiap Anggota Koperasi Serba Usaha Makarti dilarang melakukan tindakan yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p> <ul style="list-style-type: none"> • <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i> • <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i> • <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i> 	<p>Complied</p>

		<p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> • 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); • 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); • 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); • 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); • 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.7; that "No discrimination, harassment or violence in plantation". Sample was seen for :</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021 e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021 	
--	--	---	--

		<p>f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021</p> <p>g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021</p> <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti-discrimination in any form, no harassment and abuse in the farm.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti-discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to KUD based on applicable procedure.</p>	
<p>Milestone B</p>	<p>Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.</p>	<p>Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree No : 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated :</p> <ul style="list-style-type: none"> • Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>For harassment, ruled out in Decree Human Rights No. 013/KOP.MKT/SDM/I/2021 dated 15 January 2021 stated that :</p> <p><i>Bahwa Setiap Anggota Koperasi Serba Usaha Makarti dilarang melakukan tindakan yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p>	<p>Complied</p>

		<ul style="list-style-type: none"> • <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i> • <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i> • <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i> <p>Disseminations/trainings of these SOP/Policy have been conducted in :</p> <ul style="list-style-type: none"> • 5 April 2021, attended by 32 members; 12 April 2021 attended by 30 members (Makarti 1); • 7 April 2021, attended by 27 members; 14 April 2021 attended by 27 members (Makarti 2); • 6 April 2021, attended by 30 members; 13 April 2021 attended by 32 members (Makarti 3); • 1 April 2021, attended by 31 members; 8 April 2021 attended by 32 members (Makarti 4); • 1 April 2021, attended by 30 members; 8 April 2021 attended by 29 members (Makarti 5) <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.7; that "No discrimination, harassment or violence in plantation". Sample was seen for :</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Sumar dated 7 January 2021 b. RSPO Certification Commitment on behalf of Johar Maknun dated 7 January 2021 	
--	--	---	--

		<ul style="list-style-type: none"> c. RSPO Certification Commitment on behalf of Anton Nasution dated 7 January 2021 d. RSPO Certification Commitment on behalf of Ashari Setiawan dated 7 January 2021 e. RSPO Certification Commitment on behalf of Eko Supriyatman dated 7 January 2021 f. RSPO Certification Commitment on behalf of Mariatun dated 7 January 2021 g. RSPO Certification Commitment on behalf of Noldi H. Palapa dated 7 January 2021 <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti-discrimination in any form, no harassment and abuse in the farm.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti-discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to KUD based on applicable procedure.</p>	
--	--	--	--

Principle 4: Protect, conserve and enhance ecosystems and the environment
 Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.

Preamble

High Conservation Value (HCVs) and High Carbon Stock (HCS) forests

This Independent Smallholder Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices which also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting (see here).

Aligned with the new HCS requirements in the RSPO 2018 P&Cs, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.

In the meantime, independent smallholders are not allowed to clear any primary forests or any areas required to protect or enhance HCVs and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new plantings will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.

Remediation and Compensation Procedure (RaCP)

Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.

The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) supported by the RSPO Secretariat.

Criteria 4.1

High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.

Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).	<p>KSU Makarti and all smallholder member has a commitment to protect the HCV area and maintain HCV area. HCV assessment has been conducted since January 2021 by internal assessor from ICS KSU Makarti under supervised Facilitator GIZ. Internal assessor has been trained by facilitator from GIZ and Fortasbi (Dani Rahadian Hidayat).</p> <p>Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p>	Complied
-------------	---	---	----------

		<p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p> <p>Commitment of smallholder member to protect the HCV and HCS forests also stated in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" point 12 "Melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-hatian", signed and witnessed by Group Manager KSU Makarti. Sample seen for 27 smallholder members commitment during audit.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • The importance of maintaining and conserving HCVs and HCS forests • Human-wildlife conflict; and • Rare, threatened and endangered species and important ecosystems. 	<p>Training on maintaining and conserving HCVs and HCS forests, Rare, threatened and endangered species and important ecosystems has been conducted by Penyuluh Lapangan (facilitator from GIZ and Fortasbi) on 16 November 2020 – 15 April 2021. The training delivered in series of training. Sample seen:</p> <ul style="list-style-type: none"> - Dated 22 February 2021 HCV training, class MT.1 attend by 40 participants - Dated 24 February 2021 HCV training, class MT.2 attend by 25 participants - Dated 23 February 2021 HCV training, class MT.3 attend by 26 participants - Dated 25 February 2021 HCV training, class MT.4 attend by 25 participants - Dated 25 February 2021 HCV training, class MT.5 attend by 27 participants - Dated 12 April 2021 Human-Wildlife conflict handling, class MT.1 attend by 30 participants - Dated 14 April 2021 Human-Wildlife conflict handling, class MT.2 attend by 27 participants - Dated 13 April 2021 Human-Wildlife conflict handling, class MT.3 attend by 32 participants 	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Dated 15 April 2021 Human-Wildlife conflict handling, class MT.4 attend by 25 participants - Dated 15 April 2021 Human-Wildlife conflict handling, class MT.5 attend by 27 participants <p>Evidence of training can be demonstrated during audit as per "Berita Acara Sekolah Lapang Makarti 1 - 5" dated 12 – 15 April 2021 and 22 – 25 February 2021. Training deliver by ICS team and facilitator from GIZ and Fortasbi. Training attend by all smallholder member, the smallholder who can't attend the training as per schedule Koperasi has delivered the material of training and socialize the content of training material to the smallholder members.</p> <p>During field visit to smallholder plot and interview with smallholder member, confirmed that they have follow the training of HCV by ICS team and facilitator.</p>	
<p>Milestone B</p>	<p>Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable</p>	<p>Based on interview with smallholder member during audit, confirmed that they aware regarding the RTE species protection and animal in the smallholder plots. Animal hunting is prohibit by the policy of KSU Makarti and also regulation. KSU Makarti has establish the procedure for animal protection and conflict prevention between human and animal as per "Prosedur Penanganan Konflik Satwa No: 19/SOP/ICS-MKT/II/2021" Dated 15 February 2021 and "Prosedur Perlindungan Satwa No: 18/SOP/ICS-MKT/II/2021" Dated 15 February 2021.</p> <p>HCV Assessment has been conducted since February 2021 by ICS KSU Makarti. Report of HCV assessment were available in Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Sidomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were RTE species identified such as: Orang utan (<i>Pongo pygmaeus</i>), Macan akar (<i>Felis bengalensis</i>), Monyet ekor panjang (<i>Macaca</i></p>	<p>Complied</p>

		<p><i>fascicularis</i>), Tiong emas (<i>Gracula religiosa</i>), Rangkok (<i>Buceros rhinoceros</i>).</p> <p>RTE species monitoring has been performed by each Smallholder Group in their smallholder member plots. Record of monitoring available in "Buku Catatan dan Monitoring Satwa dan Tumbuhan di Lokasi Kerja KSU Makarti".</p> <p>In the SOP "Prosedur Perlindungan Satwa No: 18/SOP/ICS-MKT/II/2021" Dated 15 February 2021, protection measures have been regulated which include not catching or injuring, not keeping and selling them, letting animals pass, marking the path, and reporting findings. The socialization of the procedure has been carried out through the Field School program, which is for 4 days for each farmer group. Based on the Minutes of the Field School on April 19, 2021, all Farmer Groups have completed the Field School in the period from November 16, 2020 to April 15, 2021.</p>	
<p>Criteria 4.2 Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).</p>			
Eligibility	Smallholders provide information on all smallholder plots converted and planted with oil palm after 2005, through use of the simplified combined HCV- HCS approach for Smallholders (Refer to appendix 1).	<p>According to data of smallholder palm oil year planting, there are 83 plots of smallholder with total area 128.83 ha have potential non-compliant land clearance after November 2005 (planting Mei 2009 – March 2015). KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha 	Complied

		<ul style="list-style-type: none"> - Total number of smallholder: 172 (245 plots, 83 plots-analysed) - Total area to be certified: 436.00 ha. <p>HCV assessment has been conducted by ICS KSU Makarti on February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p>	
<p>Milestone A</p>	<p>Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>According to data of smallholder palm oil year planting, there are 83 plots of smallholder with total area 128.83 ha have potential non-compliant land clearance after November 2005 (planting Mei 2009 – march 2015). KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 172 (245 plots, 83 plots-analysed) - Total area to be certified: 436.00 ha. <p>HCV assessment has been conducted by ICS KSU Makarti on February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot,</p>	<p>Complied</p>

		<p>however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p>	
<p>Milestone B</p>	<p>An RSPO-approved plan to remediate for HCVs lost since 2005 and HCS forests lost since November 2019 is implemented.</p>	<p>According to data of smallholder palm oil year planting, there are 83 plots of smallholder with total area 128.83 ha have potential non-compliant land clearance after November 2005 (planting Mei 2009 – march 2015). KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholder: 172 (245 plots, 83 plots-analysed) - Total area to be certified: 436.00 ha. <p>HCV assessment has been conducted by ICS KSU Makarti on February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p>	<p>Complied</p>
<p>Criteria 4.3 New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> • Do not replace any HCVs 			

<ul style="list-style-type: none"> Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach Are not on steep slopes (more than 25 degrees or as in the National Interpretation) Are not on peat areas of any depth. <p>Note: Do any smallholders within the group have plans for new planting of oil palm? If none, SKIP</p>			
Eligibility	Smallholders provide information on all planned new plantings and commit that no new planting are on HCVs or HCS forests, on steep slopes (more than 25 degrees or as in the National Interpretation) or on peat (Refer to appendix 1).	<p>Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantation are existing palm oil plantation.</p> <p>Smallholder member has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p> <p>Smallholder also commit to provide information to group manager among others:</p> <ul style="list-style-type: none"> - Location (coordinates) of all plots currently planted with oil palm - Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) - Any plots located on steep slopes - Details on plans for replanting and expansion of oil palm 	Complied
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV and HCS approach, before any land preparation commences	<p>Based on data of palm oil planting KSU Makarti, there is no palm oil planted after November 2019. Mostly smallholder plots has been planted since 2001 – May 2015. This also confirmed with liability disclosure form submit to RSPO.</p> <p>Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.</p>	Complied

Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	Based on data of palm oil planting KSU Makarti, there is no palm oil planted after November 2019. Mostly smallholder plots has been planted since 2001 – May 2015. This also confirmed with liability disclosure form submit to RSPO. Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.	Complied
<p>Criteria 4.4 Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices. Note: Do any smallholders within the group have existing plots on peat? If no, SKIP</p>			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (Refer to appendix 1).	KSU Makarti has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	KSU Makarti has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to sil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.	Complied
Milestone B	Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	KSU Makarti has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to sil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to	Complied

		<p>soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Smallholder member has follow the training for Good Agriculture Practices which provide by facilitator, conducted on 16 November 2020 – 15 April 2021. The training deliver in series of training topics and divide in to five (5) class MT.1 – MT.5, sample seen:</p> <ul style="list-style-type: none"> - Simulasi Perencanaan Kebun Kelapa Sawit, simulasi jarak tanam dan persiapan tanam, dated 21 – 31 December 2020, attend by 173 participants - Anatomi buah kelapa sawit dan diagnose bibit sehat dan bibit abnormal, dated 14 – 17 December 2020, attend by 173 participants - Fisiologi pertumbuhan dan Teknik pemeliharaan, dated 4 – 7 January 2021 attend by 164 participants. - Analisis dampak pestisida, menahan laju penurunan kualitas tanah dated 11 – 14 January 2021 attend by 129 participants. - Teknik Replanting, dated 8 – 11 February 2021 attend by 129 participants. - Harvesting procedure, dated 1 – 4 february 2021 attend by 162 participants. - Analisis kondisi fisik tanah dan Teknik pemupukan dated 18 – 21 January 2021 attend by 124 participants. - Analisis ekosistem kebun kelapa sawit, Morfologi dan fisiologi pertumbuhan tanaman kelapa sawit, Siklus air dalam ekosistem kebun kelapa sawit dated 7 – 10 December 2020, attend by 158 participants. - Diagnosa tanaman sakit, struktur pencegahan penyakit, siklus hama dan Teknik pengendalian dated 25 – 28 January 2021 attend by 162 participants. 	
--	--	---	--

		Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member. Sample seen: fire handling training on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti.	
<p>Criteria 4.5 Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment. Note: Do any smallholders within the group have plans for replanting plots that are located on peat? If no, SKIP</p>			
Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (Refer to appendix 1).	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to soil maps, soil type in smallholder plantation KSU Makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Makarti.</p> <p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p>	Complied
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to soil maps, soil type in smallholder plantation KSU Makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p>	Complied

		<p>Based on Soil map and river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Makarti.</p> <p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p>	
<p>Milestone B</p>	<p>Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.</p>	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Makarti.</p> <p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion".</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p>	<p>Complied</p>

Criteria 4.6
 Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.

Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (Refer to appendix 1).	All smallholder member of KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is no land preparing by burning on 2001 – 2015. Land preparation conducted mechanically with method "zero burning".	Complied
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their plots. 	<p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is no land preparing by burning on 2001 – 2015. Land preparation conducted mechanically without burning. This also confirmed with smallholder member sampled (27 member) during field visit and interview.</p> <p>KSU Makarti has a procedure for land preparation as per "SOP Pembukaan Lahan No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". This also in accordance with PP No. 28 Tahun 1995.</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member. Sample seen: fire handling training on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti.</p>	Complied
Milestone B	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other	All smallholder member of KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is	Complied

	<p>effective measures exist and with prior approval of relevant authority.</p>	<p>no land preparing by burning on 2001 – 2015. Land preparation conducted mechanically with method “zero burning”.</p> <p>KSU Makarti has a procedure for land preparation as per “SOP Pembukaan Lahan No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method “Zero burning”. This also in accordance with PP No. 28 Tahun 1995.</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict “Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict” dated 15 January 2021.</p> <p>KSU Makarti also has a procedure for waste management as per “Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021” dated 23 February 2021. Based on procedure stated that ex chemical container (pesticide) are prohibit to burning.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member. Sample seen: fire handling training on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti.</p> <p>During interview with smallholder member (27 member) confirmed that they have aware regarding the prohibition of use fire or practice burning for land preparation, waste management or pest control on their farm.</p> <p>Non conformity found during audit:</p> <ul style="list-style-type: none"> - Based on the results of field visits and interviews with smallholder members (eg: Daryo plots 019, Maksum plots 020, I Gede Suastika plots 059) it is known that there are still members of smallholder who manage used pesticide/herbicide packaging and fertilizer 	
--	--	---	--

		<p>sacks/innerbags by burning. This is not in accordance with the SOP for handling used pesticide containers "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021.</p> <ul style="list-style-type: none"> - KSU Makarti already has "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021 and has built a temporary warehouse for hazardous waste storage, however, mostly the management of used pesticide container still managed individually by members and is not handed over to the Cooperative. - KSU Makarti has shown recap data on receipt of used pesticide container waste and fertilizer sacks (updated 14/02/2021 – 10/03/2021), however not all members of the farmers have submitted the waste of used pesticide container and fertilizer sacks to the Cooperative to be stored in the temporary hazardous Waste Warehouse. - Furthermore, KSU Makarti does not yet have a partnership with a licensed party to hand over the hazardous waste as stipulated in the "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. 	
<p>Criteria 4.7 Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.</p>			
<p>Eligibility</p>	<p>Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).</p>	<p>Group manager has identifies the riparian buffer zone through HCV Assessment, confirmed that there were no riparian buffer zone identified in KSU Makarti. Based on river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding. HCV assessment has been conducted since February 2021 by ICS KSU Makarti under supervise GIZ. Wawan Sutiawan, Diah</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Ismawati and Daryo as an assessor and Facilitator has been trained by Fortasbi cooperated with GIZ dated 27 July – 2 November 2020.</p> <p>Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Sidomulyo KSU Makarti" dated February 2021. According to HCV assessment there were no HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source PAMSIMAS (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p> <p>KSU Makarti has a plan to conserve and protect the waterways/water source by prohibiting the agrochemical spraying activity near to waterways, install the warning sign near to waterways to protect the waterways.</p> <p>KSU Makarti also has overlay the plantation maps of all smallholder member with river maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:80,000 confirmed that there is no river near to KSU Makarti area.</p> <p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p>	
<p>Milestone A</p>	<p>Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.</p>	<p>Smallholder member has complete the training for riparian buffer zone management as per minutes of training "Mengenal Nilai Konservasi Tinggi" dated 21 – 24 February 2021 attend by 143 participants. Training deliver by ICS team and facilitator from GIZ and Fortasbi.</p> <p>Record of training in the form of attendance list, training material and minutes of training are available during audit.</p>	<p>Complied</p>

		During interview with smallholder member (27 members) confirmed that they have aware the riparian buffer zone management.	
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	<p>According to HCV assessment result and maps overlay of plantation maps with river maps of Kutai Timur Regency, Kalimantan Province with scale 1:80,000 confirmed that there is no river near to KSU Makarti. There is no riparian in area of smallholder plots.</p> <p>KSU Makarti has a plan to conserve and protect the waterways/water source in area of smallholder plots by marking the boundary of waterways and install the warning signboards to prohibit the agrochemical spraying activity near to waterways. KSU Makarti also planting vetiver grass to prevent the soil erosion near to waterways.</p> <p>During interview and field visit to smallholder plots sampled, smallholder are aware to conserve the waterways by not apply the chemical spraying and fertilizing near to waterways.</p>	Complied
Criteria 4.8			
Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> • Immediately stopping purchasing of these pesticides • Phasing out use of remaining stock by MS A • Providing information for the group manager to keep record of pesticide purchase and use. <p>(Refer to appendix 1)</p>	<p>NC:</p> <p>There is no evidence that smallholder member commit to phase out paraquat usage. During field visit to smallholder plots and interview confirmed that they still use gramoxone (paraquat) for weeds control.</p>	Non-compliance
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and	Smallholder has complete the training on BMP for pesticide on 11 – 14 January 2021 “Analisis dampak pestisida, menahan laju penurunan kualitas tanah” attend by 129 participants. Evidence of training can be demonstrated during audit. During field visit and interview with	Complied

	pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	smallholder member confirmed that they have aware regarding the pesticide handling and best management practices. KSU Makarti has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 020/KOP.MKT/SDM/I/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 15 January 2021. The policy has been disseminated to all smallholder member on 5 - 8 April 2021.	
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.	Smallholder member implement BMP for all pesticide use: using PPE during pesticide spraying (hand gloves, masker, apron and boots shoes). KSU Makarti has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 020/KOP.MKT/SDM/I/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 15 January 2021. The policy has been disseminated to all smallholder member on 5 - 8 April 2021.	Complied
Criteria 4.9			
The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.			
Eligibility	Not applicable		Complied
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	Training for BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management has been conducted on 11 – 14 January 2021 "Analisis dampak pestisida, menahan laju penurunan kualitas tanah" attend by 129 participants. Evidence of training can be demonstrated during audit. Training deliver by Facilitator from Fortasbi and GIZ (deutsche Gesselschaft fur Internationale Zusammenarbeit). Evidence of training can be demonstrated such as attendance list and	Complied

		<p>training material. During interview with smallholder member confirmed that they aware with BMPs and well implemented in the field.</p>	
<p>Milestone B</p>	<p>The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.</p>	<p>KSU Makarti has establish "SOP Pengendalian Hama dan Penyakit Tanaman Kelapa Sawit No: 30/SOP/ICS-MKT/III/2021, dated 11 March 2021.</p> <p>Integrated pest management has been developed by KSU Makarti as per "Pengamatan Tingkat Serangan Hama dan Penyakit kelapa Sawit Pada Empat Koperasi Mitra di kecamatan Kongbeng". Evidence of program implementation can be demonstrated as per "Laporan Pengamatan Tingkat Serangan Hama dan Penyakit kelapa Sawit Pada Empat Koperasi Mitra di kecamatan Kongbeng" dated 24 November – 11 December 2020. Pest and disease monitoring and census conducted twice a year. Based on pest and disease monitoring dated 26/11/2020 – 15/12/2020, there were pest attack such as:</p> <ul style="list-style-type: none"> - Rats: 13.77% - Oryctes: 0.18% - Caterpillar: 0.33% - Ganoderma: 0.09% <p>Another action for integrated pest management are conserving the pest biological enemy such as: Snake as enemy for rats, Eagle and barn owl as enemy of rats. smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm. KSU Makarti has provide the barn owl nest 2 unit. To prevent the caterpillar attack, KSU Makarti also planting the beneficial plant <i>Turnera subulate</i> along of the main road in the smallholder plots.</p> <p>To reduce herbicide usage smallholder member using mechanics way to control the weeds and reduce the herbicide usage, selective weeding and conducted weeding control each semester.</p>	<p>Complied</p>
<p>Internal Control System requirements for smallholder groups.</p>			

A – ICS: Group entity and group management requirements			
A.1 The Group demonstrates that they are legally formed.			
A.1.1			
Eligibility	The Group has appointed a group manager	<p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>The job description of ICS stipulated in "Standar Operasional Prosedur Tugas Pokok dan Fungsi Internal Control Sistem No.40/SOP/ICS-MKT/III/2021" dated 20 March 2021. Group Manager job description:</p> <ul style="list-style-type: none"> - Prepare SOP for job description of ICS unit with the team and acknowledge by Cooperative Chairman. - Prepare strategic planning and policy to improve Koperasi Serba Usaha Makarti performance improvement. - Executes cooperative's planning and policy. 	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied

		<ul style="list-style-type: none"> - Carry out Cooperative and ICS's policy, monitoring, analysis, evaluation, collective decision making and innovation in empowering all resources in its working area. - Reports ICS performance (including achievement and obstacle) to Cooperative Chairman and Annual Member Meeting in regular manner. - Prepare SOP for credit fund management, in communication with Cooperative Chairman and ICS of Koperasi Serba Usaha Makarti. - Prepare report of credit fund utilization to Cooperative Chairman and Annual Member Meeting. <p>Komite persetujuan job description</p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO certification. - Conduct development, monitoring, decision making if smallholder member or ICS team not comply with requirement or SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>ICS Secretary job description</p> <ul style="list-style-type: none"> - Assist Group Manager in operational and administration. - Manages and secure documents related to certification. - Prepare and documenting incoming and outgoing letter. - Prepare plan, report and documentation of meetings. - Receive, record and convey smallholder member complaint to Group manager and ICS team. 	
--	--	--	--

		<p>Internal Audit job description</p> <ul style="list-style-type: none"> - Prepare and establish Annual Internal program - Prepare question/checklist for internal audit in designated format. - Auditing smallholder member - Prepare internal audit report - Monitoring follow up internal audit findings for continuous improvement. - Ensure follow up upon internal audit findings prior to external audits. <p>“Unit Penyuluhan dan Pendaftaran” job description:</p> <ul style="list-style-type: none"> - Design training program for smallholder members - Prepare procedure or work instruction for best management practice - Prepare registration form and documenting membership database. <p>“Unit Pengelolaan Limbah B3” job description:</p> <ul style="list-style-type: none"> - Prepare hazardous waste handling working plan. - Monitoring or identifying hazardous waste use. - Prepare hazardous waste use report. - Provide suggestion and innovation in hazardous waste handling. <p>“Unit K3-NKT-Darurat Api-Hama Penyakit” job description:</p> <ul style="list-style-type: none"> - Prepare monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Record the monitoring plan for health and safety-HCV management-fire incident-pest and disease status. 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		- Prepare reporting for health and safety-HCV management-fire incident-pest and disease status. Confirmation with cooperative manager and group manager, its confirmed that no changes in the group manager organization to date.	
A.1.2			
Eligibility	The group manager has evidence of legal identity.	Legal formation: Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province. Cooperative has not registered the "Nomor Induk Berusaha"	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied
A.1.3			
Eligibility	The group has membership requirements.	Koperasi Serba Usaha Makarti established membership requirement as documented in "Standar Operasional Prosedur Kriteria dan Syarat Menjadi Anggota Sertifikasi No.03/SOP/ICS-MKT/I/2021" dated 11 January 2021. Section IV Procedure stated: The membership requirement consist of: Indonesian citizen, Owned a palm oil plantation min. 1 Ha and max. 25 Ha, located in Kongbeng District and Muara Wahau District; provides copy of legal ownership of the land; the oil palm plantation land does not located on protected area, production forest, company's HGU, and not under dispute. Evaluation of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute/"Berita Acara Verifikasi Lahan Pekebun	Non-compliance
Milestone A	The group has membership requirements.		Non-compliance
Milestone B	The group has membership requirements.		Non-compliance

		<p>Sertifikasi”, stated on the minutes, the ICS Approval Committee made site visit and assessed the oil palm block(s) of smallholder member, covering aspect: oil palm block location based on spatial planning, topography of the block, block boundary, land dispute status, oil palm standing, pest and disease condition, planting year, soil type, legal ownership of the land, land preparation method.</p> <ul style="list-style-type: none"> - Agung Ngurah Anom Manik, “Formulir Anggota Sertifikasi for Agung Ngurah Anom Manik, 1 land parcel dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Anas Mahfudzi, “Formulir Anggota Sertifikasi” for Anas Mahfudzi, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Anton Nasution, “Formulir Anggota Sertifikasi” for Anton Nasution, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Anshari Setiawan, “Formulir Anggota Sertifikasi” for Anshari Setiawan, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 7 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Damaskus, “Formulir Anggota Sertifikasi” for Damaskus, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021.</p> <ul style="list-style-type: none"> - Daryo, “Formulir Anggota Sertifikasi” for Daryo, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 15 March 2021. - Djumadi, “Formulir Anggota Sertifikasi” for Djumadi, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Eko Supriyatman, “Formulir Anggota Sertifikasi” for Eko Supriyatman, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Gampang Romli, “Formulir Anggota Sertifikasi” for Gampang Romli, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - I Gede Suastika, “Formulir Anggota Sertifikasi” for I Gede Suastika, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Johar Maknun, “Formulir Anggota Sertifikasi” for Johar Maknun, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen 	
--	--	---	--

		<p>Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021.</p> <ul style="list-style-type: none"> - Maksun, “Formulir Anggota Sertifikasi” for Maksun, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Mariatun/Agustohadi, “Formulir Anggota Sertifikasi” for Mariatun, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Misdrum, “Formulir Anggota Sertifikasi” for Misdrum, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Mugiono Jasmun, “Formulir Anggota Sertifikasi” for Anton Nasution, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” no date. - Musahi, “Formulir Anggota Sertifikasi” for Musahi, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Ni Nyoman Parmita, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya 	
--	--	---	--

		<p>dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 10 March 2021.</p> <ul style="list-style-type: none"> - Noldi H Palapa, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Nur Adi Rahman, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Sugeng Wiyono, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Sumar, “Formulir Anggota Sertifikasi” for Sumar, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Supaini, “Formulir Anggota Sertifikasi” for Anton Nasution, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 12 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Suyono, “Formulir Anggota Sertifikasi” for Suyono, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya 	
--	--	---	--

		<p>dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 5 January 2021.</p> <ul style="list-style-type: none"> - Wagini Lestari, “Formulir Anggota Sertifikasi” for Wagini Lestari, dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated ???; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Yanto, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. - Yasrimah, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 5 January 2021. - Zainal Faizin, “Formulir Anggota Sertifikasi” dated 7 January 2021; “Berita Acara Verifikasi Lahan Pekebun Sertifikasi” dated 8 January 2021; “Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” dated 7 January 2021. <p>NC: The process and documentation for Member Registration/Acceptance was not consistent with guiding SOP</p> <ul style="list-style-type: none"> – The requirement for registration/acceptance does not explain the evaluation criteria; – Based on interview and document verification, field verification during audit the process for member registration and acceptance 	
--	--	--	--

		<p>was not in chronological order. Field verification minutes signed after Smallholder commitment.</p> <p>Co:</p> <ul style="list-style-type: none"> - Suyono, "Formulir Anggota Sertifikasi" for Suyono, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Wagini Lestari, "Formulir Anggota Sertifikasi" for Wagini Lestari, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated ???; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Yasimah, "Formulir Anggota Sertifikasi" dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Mugiono Jasmun, "Formulir Anggota Sertifikasi" for Anton Nasution, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" no date. 	
A.1.4			
Eligibility	All members have signed and acknowledged membership requirements.	Koperasi Serba Usaha Makarti established membership requirement as documented in "Standar Operasional Prosedur Kriteria dan Syarat Menjadi Anggota Sertifikasi No.03/SOP/ICS-MKT/I/2021" dated 11 January 2021. Section IV Procedure stated:	Complied

		<p>The membership requirement consist of: Indonesian citizen, Owned a palm oil plantation min. 1 Ha and max. 25 Ha, located in Kongbeng District and Muara Wahau District; provides copy of legal ownership of the land; the oil palm plantation land does not located on protected area, production forest, company's HGU, and not under dispute.</p> <p>Verification of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute/"Berita Acara Verifikasi Lahan Pekebun Sertifikasi".</p> <p>Upon successful verification, the smallholder member signed statement letter "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". The statement letter consists commitment of each member to:</p> <ul style="list-style-type: none"> - Committed to the importance sustainable production - To follow RSPO principle, criteria and indicator - Committed to provide all information: <ul style="list-style-type: none"> a. All land holdings b. Location (coordinates) of all plots currently planted with oil palm c. Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders) d. Any plots located on steep slopes e. Any plots located on peat f. Details on plans for replanting and expansion of oil palm g. Any existing land disputes h. Ownership and land use status i. Source of farm labour. - Committed to: 	
--	--	---	--

		<ul style="list-style-type: none"> a. Continue to progress along the standard and meet required milestones for progress; b. Participate in trainings as required and actively participate in the group; c. Ensuring no forced labour on farm operations and ending any existing forced labour; d. Pay of national level minimum wage; e. Respecting the rights of workers to file a complaint; f. Providing safe working conditions and facilities; g. No discrimination, harassment or abuse on the farm; h. Ensuring no child labour on farm operations and ending any existing child labour; i. Not clearing or acquiring land from indigenous people, local communities, or other users without their free, prior and informed consent (FPIC), based on a simplified FPIC approach; j. Resolving any existing disputes; k. No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation); l. Protect HCVs and HCS forests through the precautionary practices approach; m. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion; n. Use of best management practices for oil palm on peat; o. No burning for preparing land or pest control; p. Minimising and controlling erosion; 	
--	--	--	--

		<p>Sampled smallholder commitment:</p> <ul style="list-style-type: none"> - Agung Ngurah Anom Manik, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Anas Mahfudzi, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Anton Nasution, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Anshari Setiawan, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Damaskus, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Daryo, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 15 March 2021. - Djumadi, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Eko Supriyatman, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Gampang Romli, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - I Gede Suastika, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Johar Maknun, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Maksun, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Mariatun/Agustohadi, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Misdram, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Mugiono Jasmun, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" no date. - Musahi, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Ni Nyoman Parmita, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 10 March 2021. - Noldi H Palapa, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Nur Adi Rahman, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. 	
--	--	--	--

		<ul style="list-style-type: none"> - Sugeng Wiyono, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Sumar, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Supaini, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Suyono, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Wagini Lestari, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Yanto, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. - Yasrimah, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Zainal Faizin, "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021. 	
Milestone A	All members can demonstrate understanding of membership requirements.	There is no new member joined the cooperative since Group Manager and ICS Team established.	Complied
Milestone B	All members can demonstrate understanding of membership requirements.	Based on interview with sampled smallholder, they understood the rights and obligation lined out in membership requirement.	Complied

A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>The Group Manager have established plan for the implementation of ICS on the form of "Program Kerja Berkelanjutan KSU Makarti Tahun 2020 – 2024". The implementation of work plan can be shown in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Makarti". Evidence of implementation program among others:</p> <ul style="list-style-type: none"> - Annual member meeting (RAT), conducted each year to discuss the achievement of annual work programme KSU Makarti. Latest annual meeting conducted on 19 February 2021, attend by 156 member of smallholders. - Soil sampling and leaf sampling dated 20 March 2020. Soil and leaf sampling analysis has been conducted by consultant PT Mitra Agro Servindo. Soil and leaf sampling unit analysis result sue as a basis for fertilizing recommendation 2021/2022. - Enhance knowledge and skill in manage organisation of Koperasi, conducted each year. Training on Cooperative management and organisation has been conducted on 22 – 29 January 2021 by Fortasbi. Training attended by all ICS team. - Membership registration and selection; has been conducted since January 2020. Currently there are 172 member of KSU Makarti who join for RSPO Certification with total 245 plots and 435.77 ha. - RSPO membership registration. Currently KSU Makarti has been registered as RSPO Membership No. 1-0328-21-000-00 dated 26 October 2021. - Smallholder membership Card registration "Kartu Anggota", has been made by KSU Makarti for all smallholder members as an evidence of valid smallholder membership; use for administration process of cooperative. 	Complied

		<ul style="list-style-type: none"> - Training for ICS and smallholder members. Series of training has been conducted for ICS on 15 January – 5 March 2021; training topics covering: RSPO & ISPO Principle and criteria, Cooperative organisation/institutions, certification of RSPO & ISPO, Step and process for certification, Gap assessment, ICS introduction, Policy of cooperative, Internal audit, How to prepare SOP, Internal audit report arrangement and sanction implementation in ICS, administration and recording of farmers' cultivation activities, financial of cooperative, Good agricultural practices, Land Use Change Analysis, HCV identification, EIA & SPPL, hazardous waste handling, OHS and PPE, accident mitigation, SIA. Training for smallholder members has been conducted through field schooling on 16 November 2020 – 15 April 2021. The training topics are covering: RSPO & ISPO principle and criteria, regulation compliance, OHS, No deforestation no peat no exploitation policy, Organisation development, ICS, conflict management, Good agricultural practices, pesticide handling, integrated pest management, harvesting procedure, replanting, environmental management, financial management, FFB pricing, SOP and policy of cooperatives, internal audit, FPIC, conflict handling between human and animals, BPJS, minimum wages, HCV and HCS. - Making STDB (Surat Tanda Daftar Budidaya); All smallholder members for RSPO certification of KSU Makarti (172 members) has obtained STDB from Dinas Perkebunan Kabupaten Kutai Timur since 2 December 2020. There are 245 STDB from 245 percil for 172 smallholder members. - Making SPPL (Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan); All smallholder members for RSPO certification of KSU Makarti (172 members) has obtained SPPL from Dinas Lingkungan Hidup Kabupaten Kutai Timur since 5 Mei 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>2021. There are 245 SPPL from 245 percil for 172 smallholder members.</p> <ul style="list-style-type: none"> - Internal audit, has been conducted on June - July 2021 for all smallholder members (172 members). Report of internal audit and follow up action can be demonstrated during audit. - Construction of hazardous waste storage; The hazardous waste storage has been develop with size 6 x 4 m. The storage is near to office of KSU Makarti. - Signboard installation related to RSPO, environmental, HCV and policy of KSU Makarti. - Planting of beneficial plant. KSU Makarti has planting <i>Turnera subulata</i> in the side of main road in November 2021. - Barn owl nest installation, KSU Makarti has install barn owl nest 2 units in smallholder plots. - Pest and disease monitoring. KSU Makarti has conducted monitoring of pest and disease on 26/11/2020 – 15/12/2020. - Fire Fighter training, conducted on 20 March 2021 in Balai Desa Sidomulyo, attend by ICS and members of smallholder. Training was deliver by Posko Damkar Kecamatan Kombeng. 	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>Group manager has monitor the compliance of the ICS by individual members. Group Manager have established plan for the implementation of ICS on the form of "program Kerja Unit ICS KSU Makarti Tahun 2020 - 2024". The implementation of work plan can be shown in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Makarti".</p> <p>Based on field visits and interview with smallholder member sampled (27 members) confirmed that smallholder member have been able to explain the KSU Makarti 2work program plan for the 2021/2022. All requirement determined by ICS as per "SOP Kriteria dan Syarat</p>	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.		Complied

		<p>Menjadi Anggota Sertifikasi NO: 03/SOP/ICS-MKT/I/2021” dated 11 January 2021 was implementing by smallholder member. To monitor the compliance group manager has conducted internal audit to all smallholder member on June – July 2021, record of internal audit and follow up action can be shown during audit.</p>	
A.2.1			
<p>Eligibility</p>	<p>The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.</p>	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per “Surat Keputusan Nomor: 001/KOP.MKT/SDM/VII/2021 Tentang Penunjukan Manager ICS” dated 3 July 2021 and “Surat Keputusan Nomor: 002/KOP.MKT/SDM/VII/2021 Tentang daftar Pengurus ICS” dated 3 July 2021. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Imfatul Hasanah - Secretary: Wawan Sutiawan - Komite Persetujuan, Komite Gender: Roby Subekti - Komite Persetujuan: Damaskus, Sungeng Wiyono - Unit Penyuluhan, Pendaftaran: Ana Mustafidah, Wahid Setya Wijaya 	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju lancar - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar - Kelompok Tani Harapan Tani <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	Group manager has demonstrates capacity to manage and operate group certification and certification requirements. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring,	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 001/KOP.MKT/SDM/VII/2021 Tentang Penunjukan Manager ICS" dated 3 July 2021 and "Surat Keputusan Nomor: 002/KOP.MKT/SDM/VII/2021 Tentang daftar Pengurus ICS" dated 3 July 2021. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Im Fatul Hasanah - Secretary: Wawan Sutiawan - Komite Persetujuan, Komite Gender: Roby Subekti - Komite Persetujuan: Damaskus, Sungeng Wiyono - Unit Penyuluhan, Pendaftaran: Ana Mustafidah, Wahid Setya Wijaya - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju Lancar 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar - Kelompok Tani Harapan Tani <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p> <p>The Group Manager of the KSU Makarti as evidenced by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Im Fatul Hasanah has competence and experience, including:</p> <ul style="list-style-type: none"> - Training Lokalatih terbaik dated 15 January – 5 March 2021. The training are covering: RSPO P&C for smallholder, Cooperative organisation and institution, RSPO certification process, ICS organisation, Internal policy of Cooperative, SOP development, Internal Audit, Reporting of Internal Audit, Administration and recording of smallholder cultivation activity, Zero burning plantation development, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, SIA, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), Social and legal expert. 	
<p>Milestone B</p>	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support program.</p>	<p>KSU Makarti has review the annual year program for RSPO certification and smallholder support program.</p> <p>Latest review conducted on 20 January 2022 as reported in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Makarti". The report of certification progress and cooperative programme to</p>	<p>Complied</p>

		support smallholder are publicly reported and explain during annual meeting for smallholder member. Latest annual meeting conducted on 19 February 2022. Evidence of annual meeting are available in attendance list and minutes of meeting "Rapat Anggota Tahunan".	
A.2.2			
Eligibility	The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 001/KOP.MKT/SDM/VII/2021 Tentang Penunjukan Manager ICS" dated 3 July 2021 and "Surat Keputusan Nomor: 002/KOP.MKT/SDM/VII/2021 Tentang daftar Pengurus ICS" dated 3 July 2021. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Imfatul Hasanah - Secretary: Wawan Sutiawan - Komite Persetujuan, Komite Gender: Roby Subekti - Komite Persetujuan: Damaskus, Sungeng Wiyono - Unit Penyuluhan, Pendaftaran: Ana Mustafidah, Wahid Setya Wijaya 	Complied

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju lancar - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar - Kelompok Tani Harapan Tani <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring,	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.		Complied

		<p>Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 001/KOP.MKT/SDM/VII/2021 Tentang Penunjukan Manager ICS" dated 3 July 2021 and "Surat Keputusan Nomor: 002/KOP.MKT/SDM/VII/2021 Tentang daftar Pengurus ICS" dated 3 July 2021. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Im Fatul Hasanah - Secretary: Wawan Sutiawan - Komite Persetujuan, Komite Gender: Roby Subekti - Komite Persetujuan: Damaskus, Sungeng Wiyono - Unit Penyuluhan, Pendaftaran: Ana Mustafidah, Wahid Setya Wijaya - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju lancar 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<ul style="list-style-type: none"> - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar - Kelompok Tani Harapan Tani <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p> <p>The Group Manager of the KSU Makarti as evidenced by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Im Fatul Hasanah has competence and experience, including:</p> <p>Training Lokalatih terbaik dated 15 January – 5 March 2021. The training are covering: RSPO P&C for smallholder, Cooperative organisation and institution, RSPO certification process, ICS organisation, Internal policy of Cooperative, SOP development, Internal Audit, Reporting of Internal Audit, Administration and recording of smallholder cultivation activity, Zero burning plantation development, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, SIA, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), Social and legal expert.</p>	
A.2.3			
Eligibility	A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the	KSU Makarti has provide Group Annual Training as per "Rencana Kerja Jangka Menengah Koperasi Makarti Tahun 2020 - 2023". Annual training program consist of:	Complied

	<p>certification process) and other topics as outlined in the ISH Standard.</p>	<ul style="list-style-type: none"> - Group Dynamics Training - ICS training - Administration and organisation management training - Internal Audit Training - First Aid training - SOP training - Good Agriculture Practices Training - PPE training - ICS training - Organisation financial training - RSPO P&C training - OHS Training - HCV training - Fire handling training - Employment training <p>KSU Makarti has develop the sustainability program 2020 – 2024, annual training program has covered the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.</p> <p>KSU Makarti has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: Pengenalan ISPO-RSPO, Ketaatan pada peraturan, OHS, No deforestation no peat and no exploitation, kelembagaan organisasi pekebun sawit, ICS, manajemen konflik, best management practices for palm oil plantation, penanganan dan penggunaan pestisida, pengendalian hama dan penyakit tanaman, prosedur panen, teknik replanting, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative,</p>	
--	---	--	--

		financial management, animal and human conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.	
Milestone A	The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.	<p>KSU Makarti has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: ISPO-RSPO awareness, Regulation compliance, OHS, No deforestation no peat and no exploitation, institution of smallholder organisation, ICS, conflict management, best management practices for palm oil plantationpesticide handling, pest and disease control and management, harvesting procedure, replanting technique, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative, financial management, animal and human conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.</p> <p>Training was delivered by competent person from facilitator, Fortasbi and GIZ. The person who can't attend the training, KSU Makarti provide the training material to share with the smallholder members. ICS KSU Makarti has implement the phased approach to ensure members have attend the training and understand the training topics.</p>	Complied
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	Smallholder member has attend the training and has understanding of the ISH standard group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations. It was confirmed during field visit to smallholder plots and interview with smallholder member sampled (27 members).	Complied
B – ICS: Policies and management			
B.1 The group Internal Control System contains documented policies and procedures for operational management.			

B.1.1			
Eligibility	<p>A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits</p>	<p>Koperasi Serba Usaha Makarti has appointed Mrs. Im Fatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>The job description of ICS stipulated in "Standar Operasional Prosedur Tugas Pokok dan Fungsi Internal Control Sistem No.40/SOP/ICS-MKT/III/2021" dated 20 March 2021. Group Manager job description:</p> <ul style="list-style-type: none"> - Prepare SOP for job description of ICS unit with the team and acknowledge by Cooperative Chairman. - Prepare strategic planning and policy to improve Koperasi Serba Usaha Makarti performance improvement. - Executes cooperative's planning and policy. - Carry out Cooperative and ICS's policy, monitoring, analysis, evaluation, collective decision making and innovation in empowering all resources in its working area. 	Non-compliance

		<ul style="list-style-type: none"> - Reports ICS performance (including achievement and obstacle) to Cooperative Chairman and Annual Member Meeting in regular manner. - Prepare SOP for credit fund management, in communication with Cooperative Chairman and ICS of Koperasi Serba Usaha Makarti. - Prepare report of credit fund utilization to Cooperative Chairman and Annual Member Meeting. <p>Komite persetujuan job description</p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO certification. - Conduct development, monitoring, decision making if smallholder member or ICS team not comply with requirement or SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>ICS Secretary job description</p> <ul style="list-style-type: none"> - Assist Group Manager in operational and administration. - Manages and secure documents related to certification. - Prepare and documenting incoming and outgoing letter. - Prepare plan, report and documentation of meetings. - Receive, record and convey smallholder member complaint to Group manager and ICS team. <p>Internal Audit job description</p> <ul style="list-style-type: none"> - Prepare and establish Annual Internal program - Prepare question/checklist for internal audit in designated format. 	
--	--	---	--

		<ul style="list-style-type: none"> - Auditing smallholder member - Prepare internal audit report - Monitoring follow up internal audit findings for continuous improvement. - Ensure follow up upon internal audit findings prior to external audits. <p>“Unit Penyuluhan dan Pendaftaran” job description:</p> <ul style="list-style-type: none"> - Design training program for smallholder members - Prepare procedure or work instruction for best management practice - Prepare registration form and documenting membership database. <p>“Unit Pengelolaan Limbah B3” job description:</p> <ul style="list-style-type: none"> - Prepare hazardous waste handling working plan. - Monitoring or identifying hazardous waste use. - Prepare hazardous waste use report. - Provide suggestion and innovation in hazardous waste handling. <p>“Unit K3-NKT-Darurat Api-Hama Penyakit” job description:</p> <ul style="list-style-type: none"> - Prepare monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Record the monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Prepare reporting for health and safety-HCV management-fire incident-pest and disease status. 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>Internal auditor: Anas Mahfudzi, Nur Adi Rahman, Noldi H. Palapa attended training "Internal Auditor Training of RSPO for Independent Smallholders" from TUV Rheinland, dated 19-21 June 2021.</p> <ul style="list-style-type: none"> - Anas Mahfudzi attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/02 date 19-21 June 2021. - Noldi H. Palapa attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/19 date 19-21 June 2021. - Nur Adi Rahman attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/20 date 19-21 June 2021. <p>Koperasi Serba Usaha Makarti has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.09/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.</p> <p>Methodology:</p> <ul style="list-style-type: none"> - Evaluation point: audit based on individual smallholder member (not based on land), all cooperative committee shall be audited by internal audit; Internal auditor will audit smallholder member doing replanting; Internal auditor will audit smallholder member doing oil palm plantation expansion; Internal auditor will audit new smallholder member; Internal auditor will audit smallholder with history of non-conformity; 	
--	--	---	--

		<p>Section B explains the competence requirement in "Kompetensi Internal Audit – tidak memiliki konflik kepentingan, harus memiliki sumber daya yang professional, berkapasitas, bisa bersikap objektif, mempunyai keinginan memperbaiki serta loyalitas yang tinggi, dapat bekerjasama dengan semua pihak" – Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Section F explains the finding report "Penulisan dan Pelaporan Hasil Audit – Auditor melaporkan hasil temuannya ke dalam "Formulir Laporan Ketidaksesuaian" dan diberikan kepada Auditee dan Kepala Audit Internal. Merekap hasil temuan dan perbaikan di form yang sudah tersedia dan dilaporkan kepada Kepala Audit Internal selambatnya 30 hari pasca audit" – Internal Audit Report Writing – Auditor reporting the finding into "Formulir Laporan Ketidaksesuaian" and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit.</p> <p>Section G explains the sanction "Tindak Lanjut Audit – Unit Audit Internal bersama auditee menentukan kapan rencana perbaikan dilakukan. Masa perbaikan dilakukan selambatnya 180 hari setelah disampaikan hasil audit. Tindak lanjut bisa dilakukan saat audit berikutnya sesuai program audit atau adanya audit tambahan di luar program audit" – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 180 days after audit result communicated. Follow up carried out on subsequent audit or additional audit outside audit program.</p> <p>Koperasi Serba Usaha Makarti has "Standar Operasional Prosedur Perbaikan Hasil Audit No.11/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 6, 7 and 8 stated "Manager Kelompok berhak memberikan teguran, jika anggota tidak berupaya memperbaiki</p>	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>temuan/ketidaksesuaian. Manager kelompok berhak memberikan surat peringatan 1 atau 2, kemudian juga berhak mengeluarkan anggota jika tidak mengindahkan atau memperbaiki hasil temuan audit. Jika anggota tidak memperbaiki hasil temuan, akan berimplikasi terhadap koperasi seperti sertifikasi akan ditunda, maka dari itu Manager Kelompok berhak mengeluarkan anggota tersebut dari proses sertifikasi” – Group Manager have right to give warning letter 1 and 2 and subsequently expulse member from RSPO certification if said member neglect to close out the finding.</p> <p>Internal audit plan year 2022 made available, planned for July-October 2022.</p> <p>Nonconformity found during audit: Based on document verification and interview with smallholder members, the internal audit checklist does not reflect the actual condition on the field; and not all nonconformities identified in checklist issued as Non-conformity into Internal audit report. Based on document verification and interview with Group Manager, Koperasi Serba Usaha Makarti has not conduct internal audit to ICS/Group Manager.</p>	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	Koperasi Serba Usaha Makarti has “Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.09/SOP/ICS-MKT/I/2021” dated 26 January 2021. Section 3 “Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani” – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.	Non-compliance
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.		Non-compliance

		<p>Internal Audit plan year 2021 evident. The cooperative planned to conduct internal audit for all 172 smallholder members with their 245 oil palm blocks in period 1 June – 30 July 2021.</p> <p>Internal Audit checklist/report year 2021 have been checked, covered:</p> <ul style="list-style-type: none"> - Smallholder understanding on RSPO (and ISPO) including training - Smallholder knowledge on membership requirements, ICS requirements, legal entity of cooperative; - Smallholder’s database on legal ownership of the land, environmental permit, business permit, best management practice implementation, harvesting record, worker payment record; - Smallholder knowledge on laws and regulations; - Smallholder knowledge on designated SOP within the cooperative; - Smallholder knowledge and implementation of Good Agriculture Practice; - Smallholder knowledge and implementation of Hazardous Waste Management; - Smallholder knowledge and implementation of HCV; - Smallholder knowledge and implementation of Social and Worker welfare; - Smallholder knowledge and implementation of Health and Safety; - Smallholder knowledge and implementation of Pest and Disease; <p>Internal audit report sighted for smallholder member: in period June-July 2021.</p> <p>5 findings related to RSPO standard issued and reported in report “Laporan Audit Internal Period June-July 2021”. The findings have been followed up and closed out. Sample NC close out verified from Finding: Smallholder member has not use PPE when spraying herbicide.</p>	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>CAP: Berita Acara Penyerahan Alat Pelindung Diri (APD) dan Kotak P3K to smallholder group Harapan Tani, Sekar Sari, Mekar Jaya, Tani Mukti, Maju Lancar, Tunas Mekar, Mekar Maju, Teguh Karya, Mekar Tani, Sekar Mas dated 16 July 2021 provided hand gloves, masker, sickle cover, respiratory masker, nitrile glove, rubber boot, rubber boot, first aid kit.</p> <p>NC: Internal audit has not cover audit to ICS.</p>	
B.1.2			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>The basic information, farm information, legal documentation for land hectarage was found consistent.</p> <ul style="list-style-type: none"> - Legal documentation of group member see Criterion 2.1 - Production data see Indicator D.1.1 and D.2.1 - Signed smallholder declarations see Indicator A.1.4 	Complied
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Complied
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Complied
C – ICS: Group Business planning			
C.1 The group has a Business Plan prepared with the participation and contributions of all group members			
C.1.1			
Eligibility	<p>An annual group business plan is available, which includes</p> <ul style="list-style-type: none"> • Production and income forecasting based on historical records • Plans for expansion 	<p>Koperasi Serba Usaha Makarti has set the annual business plan. That document informed of estimate of FFB production, replanting area, FFB price etc. Based on interview with group manager during this audit, there is no expansion plan in the next year ahead.</p>	Complied

Milestone A	The group business plan is implemented and reviewed at least annually.	<p>Koperasi Serba Usaha Makarti has established the annual group business plan year 2021.</p> <p>Non-conformity during audit:</p> <p>Annual group business plan did not reviewed at least annually. <i>Rencana bisnis tahunan tidak ditinjau setidaknya setiap tahun</i></p> <p>Objective evidence:</p> <p>Organization has established an Annual Group Business Plan as stated in the document "Estimasi Produktivitas TBS Anggota KSU Makarti" in December 2021, which was endorsed by ICS Manager, however there is no evidence that this Annual Group Business Plan has reviewed at least annually.</p>	Non-compliance
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	Koperasi Serba Usaha Makarti has demonstrated financial stability and growth, and is able to support itself financially, for examples: Continuity of ICS program, e.g.: Install of signboard sampling at kavling's member, install of owl cage, OHS socialization, drainage maintenance, GAP analysis, monitoring of beneficial plant, monitoring of HCV, training for ICS and members, road maintenance and Temporary Storage for Hazardous Waste.	Complied
C.2 The ICS of the group is integrated with the group's management plan.			
C.2.1			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • An approach to strengthen links within the supply chain. • Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any. 	Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2020-2021 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record). Sighted the record of training as follows:	Complied

		<p>Smallholders</p> <p>a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:</p> <ul style="list-style-type: none"> - Soil and water conservation training on 10 December 2020 was attended by 26 members. - Oil palm nursery training on 15 December 2020 was attended by 43 members and 17 December 2020 was attended by 71 members. - Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 41 members, 19 January 2021 was attended by 23 members, 20 January 2021 was attended by 29 members and 21 January 2021 was attended by 16 members. - Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 27 January 2021 was attended by 30 members and 28 January 2021 was attended by 31 members. - Conflict management training on 30 November 2021 was attended by 12 members, 1 December 2021 was attended by 22 members and 3 December 2021 was attended by 47 members - Growth Physiology and Upkeep of Oil Palm on 4 January 2021 was attended by 32 members, 6 January 2021 was attended by 35 members and 7 January 2021 was attended by 65 members. - Impact Analysis of Pesticides Use and handling of pesticides training on 11 January 2021 was attended by 39 members, 12 January 2021 was attended by 30 members and 14 January 2021 was attended by 33 members, 	
--	--	---	--

**RSPO P&C Public Summary Report
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> - Harvesting Training on 2 February 2021 was attended by 33 members, 3 February 2021 was attended by 27 members and 4 February 2021 was attended by 31 members. - Replanting Training on 4 February 2021 was attended by 30 members, 8 February 2021 was attended by 39 members, 9 February 2021 was attended by 22 members and 11 February 2021 was attended by 22 members. - Oil Palm Diagnose, Pest Cycle and Control Training on 28 January 2021 was attended by 31 members and 27 April 2021 was attended by 27 members. - Premium sharing training on 22 March 2021 was attended by 34 members, 23 March 2021 was attended by 23 members and 24 March 2021 was attended by 28 members. - Audit Internal and FPIC training on 6 April 2021 was attended by 30 members and 8 April 2021 was attended by 29 members. - Work Insurance training on 12 April 2021 was attended by 30 members, 13 April 2021 was attended by 32 members, 14 April 2021 was attended by 28 members and 15 April 2021 was attended by 25 members. <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members. - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 	
--	--	---	--

		<p>April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members.</p> <p>d. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Social impact training on 6 March 2021 was attended by 12 persons, instructor by Ibu Feybe Lumuru. - ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 15 January 2021 was attended by 10 members, and 16 January 2021 was attended by 15 persons, instructor by Ibu Rukaiyah Rafik from FORTASBI. - Cooperative Institutions on 16 January 2021 attended by 13 members, instructor by Ibu Feybe Lumuru from FORTASBI – LINKS (Lingkar Komunitas Sawit) - Stage of the certification process on 5 February 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - GAP Assessment training on 29 January 2021 was attended by 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>15 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik).</p> <ul style="list-style-type: none"> - Internal Control System (ICS) training on 30 January 2021 was attended by 9 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Cooperative internal policy training on 30 January 2021 was attended by 11 members instructor by FORTASBI (Ibu Rukaiyah Rafik). - Internal Audit training on 13 February 2021 was attended by 8 members, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Managing of Land Training of GAP for smallholders on 20 February 2021 was attended by 11 persons, instructor by FORTASBI (Ibu Rukaiyah Rafik). - Zero burning training on 19 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - Financial literacy training on 24 January 2021 was attended by 16 members, instructor by FORTASBI. - LUCA training on 20 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - Environment Aspect Impact training on 26 February 2021 was attended by 11 members, instructor by FORTASBI (Bapak Harris Silalahi). - HCV training on 26 February 2021 was attended by 13 members, instructor by FORTASBI (Bapak Dani Rahadian). - OHS and PPE training on 5 March 2021 was attended by 11 members, instructor by FORTASBI (Bapak Haris Silalahi). - Fire fighter training on 5 March 2021 was attended by 11 persons, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage). - Hazardous Waste Handling and pesticides handling on 5 March 	
--	--	---	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>2021 was attended by 11 persons, instructor by FORTASBI (Bapak Dani Rahadian).</p> <p>Training of ICS Manager</p> <ul style="list-style-type: none"> - ICS training on 29 January 2021 by FORTASBI. - Financial literacy training on 29 January 2021 by FORTASBI. - Zero Burning training on 19 February 2021 by FORTASBI. - Animal Wildlife training on 2 March 2021 by FORTASBI. - Pesticides training on 5 March 2021 by Singenta. - Work insurance training on 9 April 2021 by FORTASBI. 	
<p>Milestone A</p>	<p>The group management plan is implemented and reviewed at least annually.</p>	<p>Koperasi Serba Usaha Makarti has 3 internal ICS auditors on behalf of Nur Adi Rahman, Anas Mahfudzi and Noldi H Palapa. This internal audit team participated in RSPO Smallholder Training which was facilitated by the TUV Rheinland on 19-21 June 2021. Audit activities are carried out within 2 months until all members are audited. Based on the records of the results of the audit in 2021 (June and July), there are records of audit findings as follows broken/missing boundary poles and the implementation of BMP has not been maximal (delay in weeding, pruning and so on).</p> <p>Koperasi Serba Usaha Makarti has had annual review meeting schedule. During that meeting, Head of KUD and Group Manager ICS will be presenting annual report (financial, achievement and next year's work plan) including internal audit result. The next annual review will be conducted on January 2023.</p> <p>Koperasi Serba Usaha Makarti has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives. Internal audits are carried out in June and July.</p>	<p>Complied</p>

Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.	<p>Koperasi Serba Usaha Makarti has appointed Imfatul Hasanah is the person in charge for the continuous improvement in key operations including to ensure the compliance with ISH standards.</p> <p>Based on interview with person in charge of ICS Manager stated that have the program for Internal Inspection to ensure compliance with ISH standard. Also, Koperasi Serba Usaha Makarti has prepared the annual training program to refresh the understanding of ISH requirement. The ICS Manager demonstrates compliance of Koperasi Serba Usaha Makarti with this Independent Smallholder Standard.</p>	Complied																
D – ICS: Group trading system for certified volumes																			
D.1 The group has a procedure and system in place for the tracking of FFB.																			
D.1.1																			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>The organization Koperasi Serba Usaha Makarti has not certified, hence has not sold RSPO certified FFB or claim credit.</p> <p>Data of Production in 2021</p> <table border="1" data-bbox="1133 986 1592 1382"> <thead> <tr> <th>Month</th> <th>MT *</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>812.13</td> </tr> <tr> <td>February</td> <td>808.12</td> </tr> <tr> <td>March</td> <td>802.18</td> </tr> <tr> <td>April</td> <td>796.87</td> </tr> <tr> <td>May</td> <td>803.50</td> </tr> <tr> <td>June</td> <td>795.30</td> </tr> <tr> <td>July</td> <td>679.26</td> </tr> </tbody> </table>	Month	MT *	January	812.13	February	808.12	March	802.18	April	796.87	May	803.50	June	795.30	July	679.26	Complied
Month	MT *																		
January	812.13																		
February	808.12																		
March	802.18																		
April	796.87																		
May	803.50																		
June	795.30																		
July	679.26																		

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<table border="1"> <tr> <td>August</td> <td>610.42</td> </tr> <tr> <td>September</td> <td>884.10</td> </tr> <tr> <td>October</td> <td>621.27</td> </tr> <tr> <td>November</td> <td>350.85</td> </tr> <tr> <td>December</td> <td>350.01</td> </tr> <tr> <td>Total</td> <td>8,314</td> </tr> </table> <p><i>*) sold as non-certified</i></p>	August	610.42	September	884.10	October	621.27	November	350.85	December	350.01	Total	8,314	
August	610.42														
September	884.10														
October	621.27														
November	350.85														
December	350.01														
Total	8,314														
Milestone A	Group manager maintains annual production records and sales of certified volumes.	<p>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1 page 5 stated ICS Manager will carried out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>The organization Koperasi Serba Usaha Makarti using record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB production data from Kelompok Tani summarized by Group Manager team.</p> <p>The organization Koperasi Serba Usaha Makarti has not certified, hence has not sold RSPO certified FFB or claim credit.</p>	Complied												
Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.	<p>The organization Koperasi Serba Usaha Makarti using record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB production data from Kelompok Tani summarized by Group Manager team.</p>	Complied												

		<p>Sampled Harvest Notes:</p> <ul style="list-style-type: none"> - Sumar-MKT205, area 1 Ha, 1st rotation on 12 October 2021, qty 756 Kg, 2nd rotation on 18 November 2021, qty 763 Kg; 1st rotation on 12 November 2021, qty 500 Kg, 2nd rotation on 26 November 2021, qty 650 Kg; 1st rotation on 12 December 2021 qty 650 Kg, 2nd rotation on 23 December 2021 qty 500 Kg. - Suyono-MKT064, area 2 Ha, 1st rotation on 12 October 2021, qty 1,190 Kg, 2nd rotation on 18 November 2021, qty 1,210 Kg; 1st rotation on 12 November 2021, qty 900 Kg, 2nd rotation on 26 November 2021 qty 800 Kg; 1st rotation on 12 December 2021 qty 760 Kg, 2nd rotation on 23 December 2021 qty 900 Kg. - Daryo-MKT019, area 2 Ha, 1st rotation on 6 November 2021, qty 2,000 Kg, 2nd rotation on 20 November 2021 qty 1,900 Kg; 1st rotation on 8 December 2021 qty 2,525 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. - Gede Suastika-MKT599, area 2 Ha, 1st rotation on 6 November 2021, qty 890 Kg, 2nd rotation on 20 November 2021, qty 845 Kg; 1st rotation on 8 December 2021 qty 1,050 Kg, 2nd rotation on 20 December 2021 qty 1,770 Kg. <p>Koperasi Serba Usaha Makarti was prepared a record of FFB production from some group member selling their FFB to PT. DSN-PKS 7 Muara Wahau, samples seen as follows:</p> <ul style="list-style-type: none"> - Surat Pengiriman Buah TBS Koperasi No. SP.TBS 7210008336 dated 6 January 2022, OP 2001, qty 8,170 Kg, Driver Rohman, 	
--	--	--	--

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

		<p>weighbridge ticket No. 0499188 dated 6 January 2022, Estate: Makarti-2001, Qty 8,170 Kg, Driver Rohman.</p> <ul style="list-style-type: none"> - Surat Pengiriman Buah TBS Koperasi No. SP.TBS 7210008348 dated 6 January 2022, OP 2001, qty 8,670 Kg, Driver Muklis, weighbridge ticket No. 0499121 dated 6 January 2022, Estate: Makarti-2001, Qty 8,670 Kg, Driver Muklis. - Surat Pengiriman Buah TBS Koperasi No. SP.TBS 7210008338 dated 7 January 2022, OP 2001, qty 8,560 Kg, Driver Muklis, weighbridge ticket No. 0499086 dated 7 January 2022, Estate: Makarti-2001, Qty 8,560 Kg, Driver Rohman. - Surat Pengiriman Buah TBS Koperasi No. SP.TBS 7210000829 dated 21 January 2022, OP 2001, qty 9,780 Kg, Driver Rohman, weighbridge ticket No. 0479110 dated 21 January 2022, Estate: Makarti-2001, Qty 9,780 Kg, Driver Rohman. <p>The organization Koperasi Serba Usaha Makarti has not certified, hence has not sold RSPO certified FFB or claim credit.</p>	
D.2 The group documents and implements a system for the tracking of FFB			
D.2.1			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	<p>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1 page 5 stated ICS Manager will carried out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown</p>	Complied

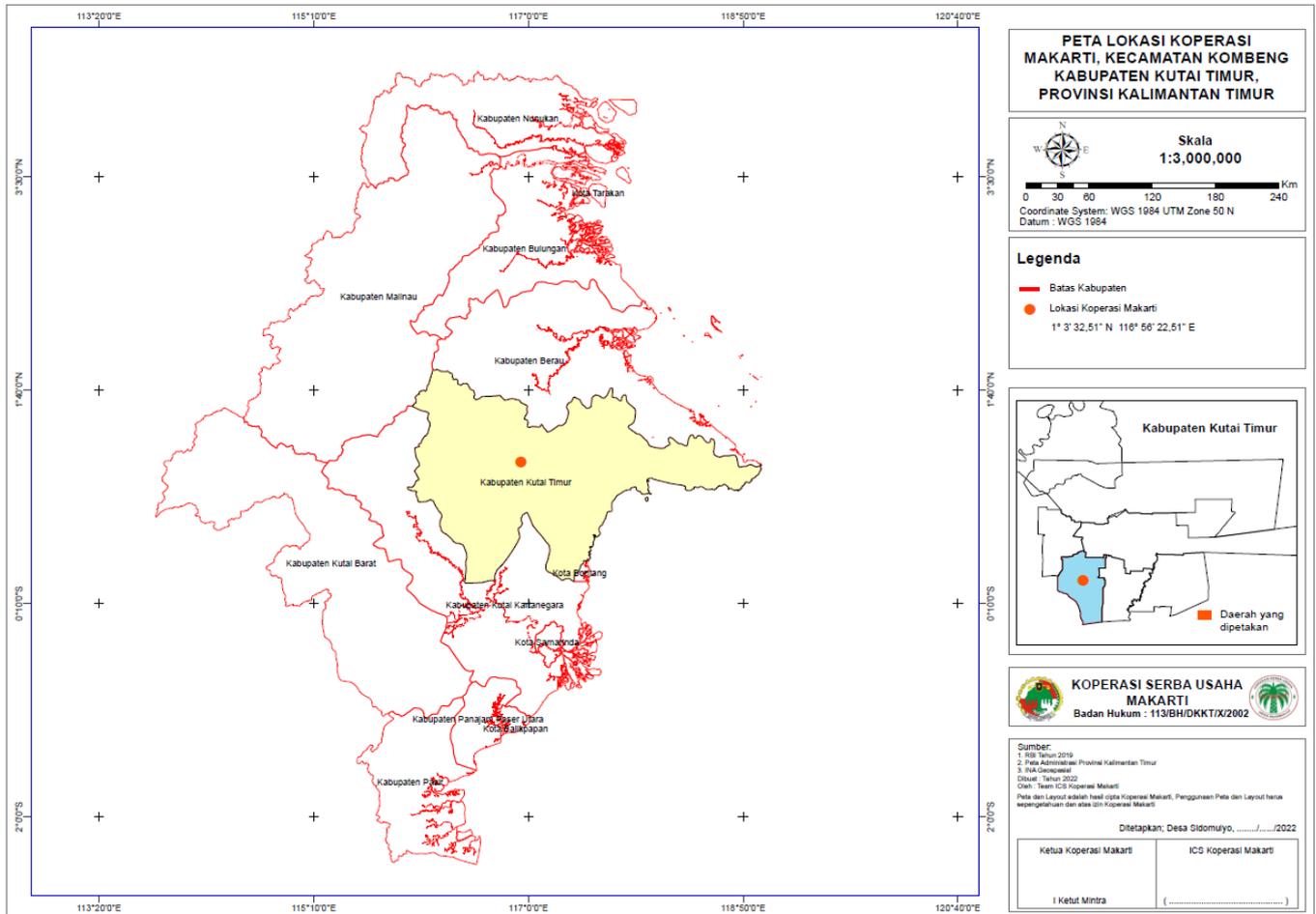
		during the audit. There is no sale of certified volumes through Book and Claims – because the organization is not yet certified.	
Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.	<p>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of “ICS Manager”, point 2.1 page 5 stated ICS Manager will carried out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. There is no sale of certified volumes through Book and Claims – because the organization is not yet certified.</p> <p>The organization Koperasi Serba Usaha Makarti has not certified, hence has not sold RSPO certified FFB or claim credit.</p>	Complied
D.3 The group has a procedure and system for premium distribution.			
D.3.1			
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	<p>Koperasi Serba Usaha Makarti has established a budget plan for the use of premiums as stated in the “Berita Acara Penetapan Penggunaan Dana Kredit Sertifikasi” dated 16 March 2021, distribution of premium as follows:</p> <ul style="list-style-type: none"> • 35% for members including fertilizer and chemical subsidy. • 40% for RSPO certification. • 5% for social funds and environmental/HCV monitoring. • 20% for ICS. <p>Nonconformity raised during audit:</p>	Non-compliance

		<p>Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.</p> <p>Objective evidence:</p> <p>Koperasi Serba Usaha Makarti has established a plan for the distribution of RSPO premiums on 16 March 2021 as stated to the "Berita Acara Penetapan Penggunaan Dana Kredit Sertifikasi". However, it was known that the organization has not yet disseminated it to all members.</p> <p>Furthermore, based on the result of interviews in the sampling plot, it was known that some members are not fully aware the distribution and timing of the premium.</p>	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>The organization Koperasi Serba Usaha Makarti has not certified, hence has not received premiums.</p> <p>Not applicable</p>	Not Applicable
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.		Not Applicable

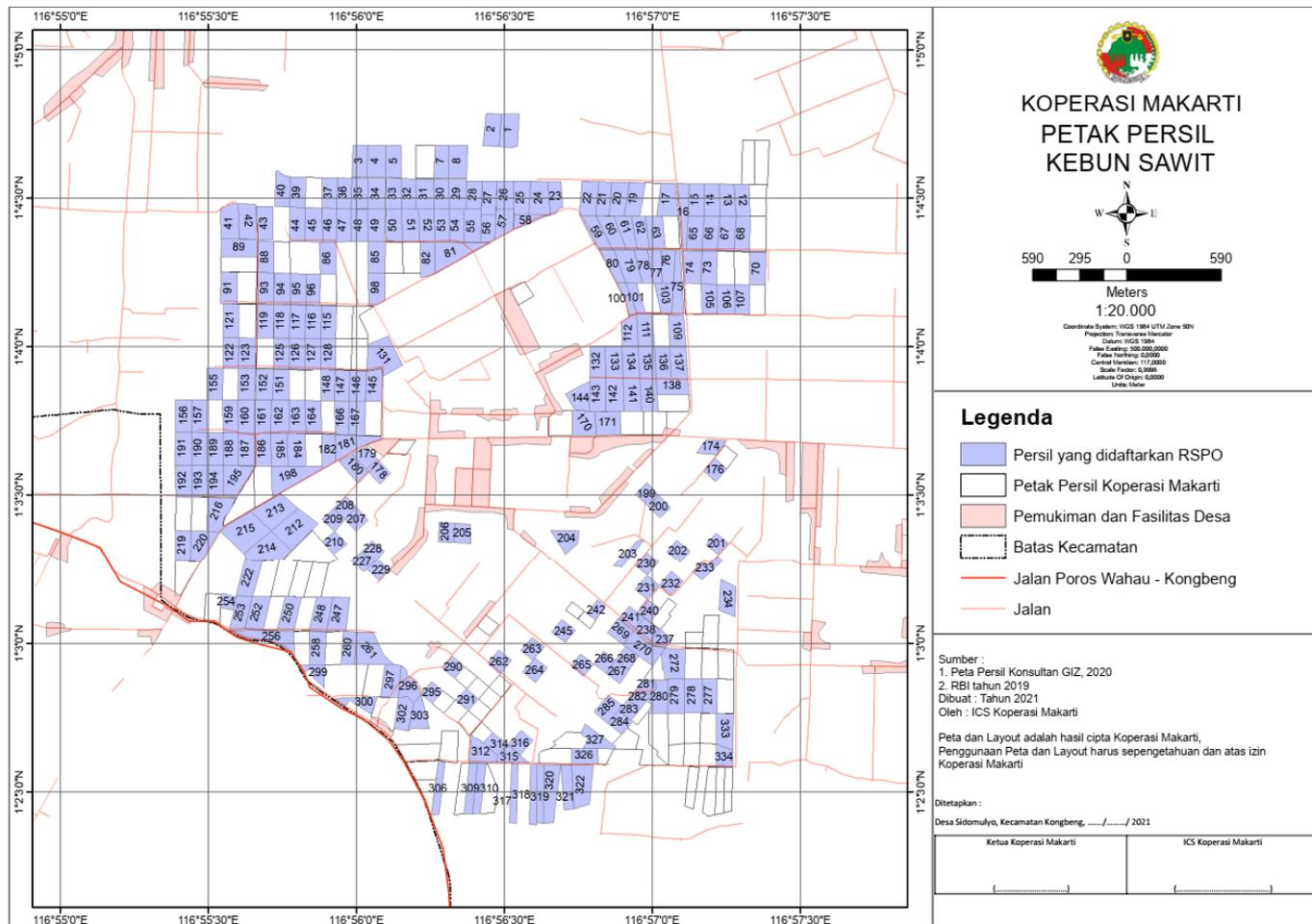
Appendix B: GHG Reporting Executive Summary

N/A (Not Applicable)

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and sampled

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
1	Agung Ngurah Anom Manik	Kombeng	116° 55' 37.668" E	1° 3' 39.363" N	2.00	2.00	39.86	11 Jan 2021	MKT.085.04.001
2	Agus Salim	Kombeng	116° 56' 50.937" E	1° 3' 44.584" N	2.00	2.00	40.25	11 Jan 2021	MKT.128.04.004
3	Akarudin	Kombeng	116° 55' 39.963" E	1° 3' 6.148" N	2.29	2.29	45.57	11 Jan 2021	MKT.133.04.008
4	Alimun	Kombeng	116° 56' 55.306" E	1° 2' 46.704" N	1.00	1.00	21.08	11 Jan 2021	MKT.105.04.009
5	Amat Budiyanto	Kombeng	116° 57' 18.156" E	1° 4' 22.731" N	2.00	2.00	42.63	11 Jan 2021	MKT.225.04.020
6	Anas Mahfudzi	Kombeng	116° 57' 14.960" E	1° 4' 22.810" N	2.00	2.00	43.60	11 Jan 2021	MKT.003.04.011
7	Andi	Kombeng	116° 56' 37.188" E	1° 2' 29.584" N	2.00	2.00	43.15	11 Jan 2021	MKT.116.04.012
8	Anton Nasution (1)	Kombeng	116° 56' 59.453" E	1° 3' 26.686" N	1.00	1.00	21.26	11 Jan 2021	MKT.086.04.165
	Anton Nasution (2)	Kombeng	116° 57' 2.920" E	1° 3' 26.686" N	1.00	1.00	20.26		
9	Ashari Setiawan	Kombeng	116° 56' 24.816" E	1° 2' 30.777" N	2.00	2.00	38.52	11 Jan 2021	MKT.077.04.013
10	Azizuddin	Kombeng	116° 56' 14.193" E	1° 4' 24.504" N	1.88	1.88	43.40	11 Jan 2021	MKT.005.04.007
11	Badri (1)	Kombeng	116° 56' 58.122" E	1° 2' 58.967" N	1.00	1.00	21.53	11 Jan 2021	MKT.226.04.162
	Badri (2)	Kombeng	116° 56' 53.425" E	1° 3' 2.379" N	1.00	1.00	21.84		
12	Bambang Kuswanto	Kombeng	116° 55' 54.193" E	1° 4' 17.930" N	1.81	1.81	35.66	11 Jan 2021	MKT.006.04.016
13	Beben	Kombeng	116° 56' 55.338" E	1° 4' 3.116" N	2.00	2.00	42.28	11 Jan 2021	MKT.007.04.017
14	Bolot Susanto	Kombeng	116° 56' 13.816" E	1° 4' 30.910" N	1.94	1.94	42.96	11 Jan 2021	MKT.227.04.018
15	Budi	Kombeng	116° 57' 18.125" E	1° 4' 29.699" N	2.00	2.00	42.93	11 Jan 2021	MKT.046.04.019
16	Budi Murni	Kombeng	116° 55' 52.849" E	1° 3' 5.921" N	2.00	2.00	41.37	11 Jan 2021	MKT.228.04.112
17	Budiono (1)	Kombeng	116° 57' 14.407" E	1° 2' 37.169" N	2.00	2.00	43.12	11 Jan 2021	MKT.139.04.025
	Budiono (2)	Kombeng	116° 55' 47.942" E	1° 3' 58.645" N	2.00	2.00	44.25		
	Budiono (3)	Kombeng	116° 55' 51.144" E	1° 3' 58.622" N	2.00	2.00	42.03		
	Budiono (4)	Kombeng	116° 56' 55.709" E	1° 3' 5.071" N	1.00	1.00	21.11		
	Budiono (5)	Kombeng	116° 56' 59.165" E	1° 3' 6.607" N	1.00	1.00	19.77		
18	Damaskus (1)	Kombeng	116° 55' 47.843" E	1° 3' 39.262" N	2.00	2.00	43.10	11 Jan 2021	MKT.008.04.144
	Damaskus (2)	Kombeng	116° 56' 4.332" E	1° 3' 14.931" N	1.00	1.00	23.12		
19	Darmanto	Kombeng	116° 57' 12.626" E	1° 3' 35.243" N	1.00	1.00	22.78	11 Jan 2021	MKT.229.04.021
20	Darwadi	Kombeng	116° 56' 34.332" E	1° 4' 25.610" N	1.50	1.50	35.11	11 Jan 2021	MKT.010.04.022
21	Daryo	Kombeng	116° 56' 56.287" E	1° 4' 29.863" N	2.00	2.00	43.12	11 Jan 2021	MKT.009.04.023
22	Dede Hasanah	Kombeng	116° 56' 4.027" E	1° 4' 37.656" N	2.00	2.00	43.08	11 Jan 2021	MKT.135.04.024
23	Djumadi (1)	Kombeng	116° 56' 17.229" E	1° 4' 37.519" N	2.00	2.00	41.34	11 Jan 2021	MKT.029.04.145
	Djumadi (2)	Kombeng	116° 56' 17.199" E	1° 4' 30.885" N	2.00	2.00	43.31		
24	Dwi Ratna Pratiwi	Kombeng	116° 56' 9.539" E	1° 2' 45.920" N	2.00	2.00	41.75	11 Jan 2021	MKT.230.04.111
25	Edi Lugito	Kombeng	116° 56' 18.211" E	1° 3' 22.657" N	1.00	1.00	22.77	11 Jan 2021	MKT.141.04.026
26	Eko Supriyatman	Kombeng	116° 56' 48.383" E	1° 2' 40.611" N	1.00	1.00	21.92	11 Jan 2021	MKT.143.04.141
27	Gampang Ramli	Kombeng	116° 57' 15.058" E	1° 4' 29.605" N	2.00	2.00	43.91	11 Jan 2021	MKT.013.04.028
28	Gede Antara	Kombeng	116° 55' 24.893" E	1° 3' 39.455" N	2.20	2.20	45.95	11 Jan 2021	MKT.231.04.029

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
29	Gede Arcadana	Kombeng	116° 55' 47.962" E	1° 4' 24.680" N	2.00	2.00	43.82	11 Jan 2021	MKT.078.04.030
30	Gede Sudita	Kombeng	116° 56' 47.032" E	1° 4' 30.007" N	1.98	1.98	43.06	11 Jan 2021	MKT.014.04.033
31	Gede Surya Darma	Kombeng	116° 56' 37.027" E	1° 4' 30.007" N	2.00	2.00	40.24	11 Jan 2021	MKT.244.04.031
32	Gimo	Kombeng	116° 55' 44.767" E	1° 3' 58.666" N	2.00	2.00	39.88	11 Jan 2021	MKT.075.04.036
33	Gutul Purwanto	Kombeng	116° 57' 8.830" E	1° 4' 29.676" N	1.90	1.90	39.73	11 Jan 2021	MKT.107.04.039
34	H. Ibrahim	Kombeng	116° 55' 31.883" E	1° 3' 26.659" N	2.40	2.40	50.07	11 Jan 2021	MKT.108.04.040
35	H. Mochammad Son Hatta	Kombeng	116° 55' 51.756" E	1° 2' 54.232" N	1.83	1.83	38.44	11 Jan 2021	MKT.196.04.070
36	Hamid	Kombeng	116° 56' 0.661" E	1° 4' 37.656" N	2.00	2.00	37.59	11 Jan 2021	MKT.232.04.043
37	Harkono	Kombeng	116° 56' 2.534" E	1° 2' 58.559" N	2.00	2.00	43.38	11 Jan 2021	MKT.150.04.044
38	Humadi Hambari	Kombeng	116° 56' 16.539" E	1° 2' 30.683" N	2.00	2.00	39.25	11 Jan 2021	MKT.149.04.042
39	Humala Jonris	Kombeng	116° 55' 31.285" E	1° 3' 52.539" N	2.00	2.00	40.31	11 Jan 2021	MKT.161.04.046
40	I Gede Suastika	Kombeng	116° 56' 48.514" E	1° 4' 23.083" N	2.00	2.00	41.36	11 Jan 2021	MKT.082.04.032
41	I Gede Yudha	Kombeng	116° 56' 55.140" E	1° 4' 16.336" N	2.00	2.00	41.09	11 Jan 2021	MKT.233.04.034
42	I Gusti Agung Ayu Oka	Kombeng	116° 55' 31.293" E	1° 3' 39.393" N	1.97	1.97	40.03	11 Jan 2021	MKT.001.04.003
43	I Gusti Agung Ngurah Ari (1)	Kombeng	116° 55' 46.556" E	1° 3' 33.841" N	2.00	2.00	43.11	11 Jan 2021	MKT.109.04.142
	I Gusti Agung Ngurah Ari (2)	Kombeng	116° 55' 59.958" E	1° 3' 25.261" N	1.00	1.00	23.29		
44	I Gusti Bagus Yudha Utara	Kombeng	116° 55' 51.231" E	1° 3' 45.874" N	2.00	2.00	43.43	11 Jan 2021	MKT.015.04.037
45	I Gusti Putu Maduraka, M.Pd (1)	Kombeng	116° 56' 14.335" E	1° 4' 17.699" N	1.97	1.97	44.68	11 Jan 2021	MKT.080.04.147
	I Gusti Putu Maduraka, M.Pd (2)	Kombeng	116° 55' 35.443" E	1° 3' 33.336" N	2.36	2.36	50.86		
46	I Ketut Swija	Kombeng	116° 55' 57.387" E	1° 4' 24.427" N	2.00	2.00	40.50	11 Jan 2021	MKT.063.04.062
47	I Ketut Mintra (1)	Kombeng	116° 57' 2.961" E	1° 4' 29.547" N	2.30	2.30	46.02	11 Jan 2021	MKT.021.04.139
	I Ketut Mintra (2)	Kombeng	116° 55' 59.453" E	1° 3' 35.690" N	1.50	1.50	33.40		
	I Ketut Mintra (3)	Kombeng	116° 56' 4.407" E	1° 3' 34.874" N	1.90	1.90	21.24		
	I Ketut Mintra (4)	Kombeng	116° 55' 57.656" E	1° 3' 27.593" N	1.70	1.70	21.85		
	I Ketut Mintra (5)	Kombeng	116° 57' 0.581" E	1° 4' 16.400" N	2.00	2.00	29.92		
	I Ketut Mintra (6)	Kombeng	116° 57' 0.524" E	1° 4' 23.052" N	2.00	2.00	39.22		
	I Ketut Mintra (7)	Kombeng	116° 56' 57.507" E	1° 4' 23.091" N	2.00	2.00	35.76		
	I Ketut Mintra (8)	Kombeng	116° 56' 54.682" E	1° 4' 23.274" N	2.00	2.00	41.20		
	I Ketut Mintra (9)	Kombeng	116° 55' 42.761" E	1° 3' 1.168" N	1.00	1.00	43.91		
	I Ketut Mintra (10)	Kombeng	116° 55' 33.814" E	1° 3' 8.434" N	1.50	1.50	43.61		
	I Ketut Mintra (11)	Kombeng	116° 55' 59.001" E	1° 3' 40.411" N	1.00	1.00	40.59		
	I Ketut Mintra (12)	Kombeng	116° 56' 1.749" E	1° 3' 37.737" N	1.00	1.00	21.47		
48	I Ketut Suardana	Kombeng	116° 55' 34.358" E	1° 4' 25.222" N	2.00	2.00	43.17	11 Jan 2021	MKT.158.04.061
49	I Komang Artia	Kombeng	116° 57' 5.024" E	1° 4' 12.061" N	2.00	2.00	40.74	11 Jan 2021	MKT.034.04.064

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
50	I Made Merta	Kombeng	116° 56' 5.296" E	1° 3' 58.119" N	2.00	2.00	41.30	11 Jan 2021	MKT.245.04.056
51	I Made Pasek	Kombeng	116° 56' 26.610" E	1° 4' 23.914" N	1.67	1.67	36.59	11 Jan 2021	MKT.045.04.073
52	I Made Sudiadnyana	Kombeng	116° 55' 54.522" E	1° 4' 31.121" N	2.00	2.00	42.91	11 Jan 2021	MKT.083.04.074
53	I Made Utama (1)	Kombeng	116° 56' 7.559" E	1° 4' 24.485" N	2.00	2.00	43.57	11 Jan 2021	MKT.022.04.138
	I Made Utama (2)	Kombeng	116° 55' 28.092" E	1° 3' 39.418" N	2.00	2.00	42.42		
	I Made Utama (3)	Kombeng	116° 55' 41.612" E	1° 4' 18.080" N	2.00	2.00	41.98		
	I Made Utama (4)	Kombeng	116° 55' 24.841" E	1° 3' 19.825" N	2.00	2.00	41.95		
54	I Made Utama (5)	Kombeng	116° 55' 28.549" E	1° 3' 20.242" N	2.00	2.00	41.32		
	I Made Utama (6)	Kombeng	116° 55' 47.437" E	1° 3' 23.379" N	3.00	3.00	63.50		
	I Made Utama (7)	Kombeng	116° 55' 55.370" E	1° 3' 25.183" N	1.00	1.00	22.86		
54	I Nyoman sada (1)	Kombeng	116° 56' 3.993" E	1° 4' 24.543" N	2.00	2.00	46.37	7 Jan 2021	MKT.048.04.148
	I Nyoman sada (2)	Kombeng	116° 55' 37.901" E	1° 4' 25.414" N	1.83	1.83	42.45		
55	I Putu Suwenten	Kombeng	116° 56' 51.655" E	1° 4' 23.172" N	2.00	2.00	40.97	11 Jan 2021	MKT.024.04.084
56	I Wayan Suarba	Kombeng	116° 55' 44.515" E	1° 3' 45.941" N	0.85	0.85	19.20	11 Jan 2021	MKT.094.04.047
57	Ida Bagus Sugiana	Kombeng	116° 55' 44.333" E	1° 3' 39.272" N	2.00	2.00	38.68	11 Jan 2021	MKT.124.04.038
58	Idris	Kombeng	116° 56' 20.252" E	1° 4' 24.422" N	1.86	1.86	41.79	11 Jan 2021	MKT.025.04.048
59	Ilyas (1)	Kombeng	116° 56' 56.576" E	1° 4' 9.864" N	1.85	1.85	39.10	11 Jan 2021	MKT.234.04.168
	Ilyas (2)	Kombeng	116° 57' 3.060" E	1° 4' 16.295" N	2.07	2.07	42.40		
	Ilyas (3)	Kombeng	116° 56' 51.942" E	1° 4' 16.480" N	2.00	2.00	42.46		
	Ilyas (4)	Kombeng	116° 56' 54.766" E	1° 4' 9.843" N	0.92	0.92	19.33		
60	Imam Khandari	Kombeng	116° 55' 28.087" E	1° 3' 46.042" N	2.00	2.00	43.07	11 Jan 2021	MKT.027.04.050
61	Jabat Hutagaol	Kombeng	116° 55' 36.173" E	1° 4' 19.900" N	2.00	2.00	44.36	11 Jan 2021	MKT.194.04.051
62	Johar Maknun (1)	Kombeng	116° 57' 11.405" E	1° 4' 15.970" N	2.00	2.00	42.60	11 Jan 2021	MKT.028.04.169
	Johar Maknun (2)	Kombeng	116° 56' 53.392" E	1° 2' 44.187" N	1.00	1.00	20.91		
	Johar Maknun (3)	Kombeng	116° 56' 50.949" E	1° 2' 46.895" N	1.00	1.00	22.33		
	Johar Maknun (4)	Kombeng	116° 56' 48.572" E	1° 3' 6.756" N	1.00	1.00	20.95		
63	Joko Susilo	Kombeng	116° 56' 31.127" E	1° 2' 37.138" N	1.00	1.00	22.02	11 Jan 2021	MKT.154.04.054
64	Jro Ketut Sita Patra	Kombeng	116° 56' 48.822" E	1° 3' 57.068" N	2.00	2.00	42.88	11 Jan 2021	MKT.020.04.053
65	Juwito (1)	Kombeng	116° 55' 48.103" E	1° 4' 11.693" N	1.98	1.98	41.22	11 Jan 2021	MKT.246.04.129
	Juwito (2)	Kombeng	116° 56' 23.791" E	1° 4' 30.722" N	2.00	2.00	38.72		
66	Kadek Dwi Antara	Kombeng	116° 55' 41.058" E	1° 3' 39.272" N	1.80	1.80	38.80	11 Jan 2021	MKT.235.04.055
67	Kaltiana Boru Naing Golun	Kombeng	116° 55' 56.358" E	1° 3' 5.846" N	2.28	2.28	48.00	11 Jan 2021	MKT.157.04.093
68	Kampi	Kombeng	116° 57' 8.590" E	1° 4' 22.925" N	2.00	2.00	35.49	11 Jan 2021	MKT.031.04.058
69	Ketut Marta	Kombeng	116° 56' 50.054" E	1° 4' 29.948" N	2.00	2.00	37.96	11 Jan 2021	MKT.096.04.059
70	Ketut Mastra	Kombeng	116° 56' 30.096" E	1° 4' 30.669" N	2.00	2.00	41.13	11 Jan 2021	MKT.039.04.082
71	Ketut Sadra	Kombeng	116° 55' 44.948" E	1° 4' 31.684" N	2.00	2.00	41.65	11 Jan 2021	MKT.076.04.060
72	Lambertus Lagu	Kombeng	116° 55' 24.948" E	1° 3' 32.933" N	2.44	2.44	52.84	11 Jan 2021	MKT.162.04.065
73	Legimin	Kombeng	116° 55' 37.796" E	1° 3' 58.808" N	1.95	1.95	44.91	11 Jan 2021	MKT.035.04.066

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
74	Lina Anggraheni	Kombeng	116° 55' 52.073" E	1° 2' 59.158" N	2.00	2.00	42.04	11 Jan 2021	MKT.097.04.067
75	M Alib	Kombeng	116° 55' 58.438" E	1° 2' 59.150" N	2.00	2.00	41.12	11 Jan 2021	MKT.098.04.068
76	M Amin	Kombeng	116° 56' 7.442" E	1° 4' 37.587" N	1.96	1.96	42.98	11 Jan 2021	MKT.002.04.069
77	M Suhardi (1)	Kombeng	116° 56' 19.589" E	1° 2' 55.239" N	1.00	1.00	22.05	11 Jan 2021	MKT.148.04.150
	M Suhardi (2)	Kombeng	116° 56' 15.265" E	1° 2' 50.182" N	1.00	1.00	23.07		
78	M. Haerani	Kombeng	116° 56' 52.274" E	1° 3' 50.374" N	2.00	2.00	44.20	11 Jan 2021	MKT.018.04.063
79	M. Kolil (1)	Kombeng	116° 56' 23.597" E	1° 4' 41.813" N	2.00	2.00	42.62	11 Jan 2021	MKT.032.04.161
	M. Kolil (2)	Kombeng	116° 56' 23.728" E	1° 4' 41.503" N	2.00	2.00	43.39		
80	Mad Surip	Kombeng	116° 57' 14.768" E	1° 4' 9.569" N	2.00	2.00	42.33	11 Jan 2021	MKT.040.04.071
81	Madamin	Kombeng	116° 57' 4.199" E	1° 2' 56.025" N	2.00	2.00	42.07	11 Jan 2021	MKT.165.04.072
82	Made Parma	Kombeng	116° 55' 41.449" E	1° 4' 24.908" N	1.68	1.68	35.70	11 Jan 2021	MKT.030.04.057
83	Mahbub Junaidi	Kombeng	116° 56' 4.035" E	1° 4' 18.044" N	2.00	2.00	46.27	11 Jan 2021	MKT.119.04.076
84	Mahyudin	Kombeng	116° 56' 12.615" E	1° 2' 45.517" N	2.53	2.53	55.68	11 Jan 2021	MKT.036.04.077
85	Maksum	Kombeng	116° 56' 53.057" E	1° 4' 29.997" N	2.00	2.00	39.70	11 Jan 2021	MKT.243.04.078
86	Mariatun	Kombeng	116° 56' 31.808" E	1° 2' 29.693" N	2.00	2.00	40.23	11 Jan 2021	MKT.131.04.005
87	Mariyo	Kombeng	116° 56' 28.913" E	1° 2' 56.270" N	1.00	1.00	22.13	11 Jan 2021	MKT.168.04.079
88	Mashul Adi Rahman	Kombeng	116° 56' 0.603" E	1° 4' 31.025" N	2.00	2.00	43.27	11 Jan 2021	MKT.070.04.080
89	Masrom	Kombeng	116° 55' 51.281" E	1° 4' 24.517" N	2.00	2.00	43.89	11 Jan 2021	MKT.169.04.081
90	Matholib (1)	Kombeng	116° 57' 4.849" E	1° 4' 3.287" N	1.68	1.68	36.85	11 Jan 2021	MKT.177.04.083
	Matholib (2)	Kombeng	116° 56' 45.694" E	1° 2' 55.658" N	1.00	1.00	22.27		
91	Mawarsih	Kombeng	116° 55' 54.472" E	1° 4' 24.561" N	1.85	1.85	37.50	11 Jan 2021	MKT.110.04.052
92	Misdram	Kombeng	116° 55' 41.340" E	1° 3' 52.439" N	2.00	2.00	44.53	11 Jan 2021	MKT.041.04.085
93	Misrah H. Yani	Kombeng	116° 56' 50.250" E	1° 2' 56.258" N	1.00	1.00	21.69	11 Jan 2021	MKT.095.04.045
94	Misyo Restu Utomo	Kombeng	116° 56' 48.835" E	1° 3' 50.421" N	2.00	2.00	41.42	11 Jan 2021	MKT.042.04.086
95	Mugiyono Jasmun (1)	Kombeng	116° 56' 52.135" E	1° 3' 57.018" N	2.00	2.00	43.75	11 Jan 2021	MKT.236.04.152
	Mugiyono Jasmun (2)	Kombeng	116° 55' 44.825" E	1° 4' 5.162" N	2.00	2.00	37.47		
96	Muh Tubin	Kombeng	116° 56' 23.455" E	1° 4' 24.442" N	2.00	2.00	41.60	11 Jan 2021	MKT.069.04.089
97	Muh. Hasim	Kombeng	116° 56' 26.843" E	1° 4' 30.148" N	1.89	1.89	38.06	11 Jan 2021	MKT.019.04.088
98	Muhammad Muhtadi	Kombeng	116° 55' 47.979" E	1° 3' 45.880" N	1.89	1.89	38.64	11 Jan 2021	MKT.172.04.087
99	Muhammad Sanusi	Kombeng	116° 56' 10.511" E	1° 4' 30.961" N	2.00	2.00	42.29	11 Jan 2021	MKT.111.04.010
100	Mujito	Kombeng	116° 56' 0.057" E	1° 3' 45.613" N	2.00	2.00	44.96	11 Jan 2021	MKT.173.04.090
101	Muklis	Kombeng	116° 56' 3.991" E	1° 4' 11.744" N	1.61	1.61	36.29	11 Jan 2021	MKT.025.04.049
102	Mulyari Wahyudi	Kombeng	116° 57' 6.204" E	1° 4' 27.350" N	2.00	2.00	42.18	11 Jan 2021	MKT.093.04.092
103	Munawaroh (1)	Kombeng	116° 56' 58.798" E	1° 3' 16.162" N	1.00	1.00	19.47	11 Jan 2021	MKT.237.04.170
	Munawaroh (2)	Kombeng	116° 57' 3.710" E	1° 3' 12.141" N	1.00	1.00	20.79		
	Munawaroh (3)	Kombeng	116° 57' 13.008" E	1° 3' 20.361" N	1.00	1.00	21.15		
	Munawaroh (4)	Kombeng	116° 57' 10.963" E	1° 3' 15.267" N	1.00	1.00	22.12		
104	Musahi	Kombeng	116° 55' 54.254" E	1° 3' 58.618" N	2.00	2.00	41.74	11 Jan 2021	MKT.044.04.094

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
105	Ngatubi	Kombeng	116° 55' 57.012" E	1° 3' 45.750" N	1.98	1.98	40.16	11 Jan 2021	MKT.068.04.128
106	Ni Nyoman Parmita	Kombeng	116° 56' 19.584" E	1° 4' 18.912" N	2.00	2.00	46.01	11 Jan 2021	MKT.166.04.075
107	Noldi Haence Palapa (1)	Kombeng	116° 56' 7.033" E	1° 2' 52.466" N	2.00	2.00	41.97	11 Jan 2021	MKT.090.04.153
	Noldi Haence Palapa (2)	Kombeng	116° 56' 1.197" E	1° 3' 16.625" N	1.00	1.00	21.61		
108	Nur Adi Rahman	Kombeng	116° 56' 20.538" E	1° 4' 37.571" N	1.96	1.96	39.50	11 Jan 2021	MKT.112.04.098
109	Nur Hasimah	Kombeng	116° 55' 44.724" E	1° 3' 52.371" N	2.00	2.00	44.59	11 Jan 2021	MKT.016.04.041
110	Nur Huda	Kombeng	116° 57' 11.405" E	1° 4' 15.970" N	2.00	2.00	41.07	11 Jan 2021	MKT.218.04.120
111	Nurhasiah	Kombeng	116° 56' 54.792" E	1° 2' 57.079" N	1.00	1.00	22.03	11 Jan 2021	MKT.230.04.006
112	Nyoman Darya	Kombeng	116° 56' 10.900" E	1° 4' 24.457" N	1.91	1.91	40.56	11 Jan 2021	MKT.126.04.100
113	OdiH	Kombeng	116° 57' 3.961" E	1° 3' 51.970" N	2.00	2.00	40.54	11 Jan 2021	MKT.184.04.101
114	Pantip (1)	Kombeng	116° 56' 55.518" E	1° 3' 56.984" N	1.94	1.94	32.57	11 Jan 2021	MKT.011.04.146
	Pantip (2)	Kombeng	116° 55' 48.006" E	1° 4' 5.106" N	1.94	1.94	34.92		
115	Parino	Kombeng	116° 56' 58.832" E	1° 3' 11.348" N	1.00	1.00	22.95	11 Jan 2021	MKT.186.04.102
116	Partono	Kombeng	116° 57' 11.396" E	1° 4' 9.633" N	2.00	2.00	40.95	11 Jan 2021	MKT.238.04.027
117	Parwito	Kombeng	116° 56' 23.117" E	1° 2' 30.728" N	2.00	2.00	41.44	11 Jan 2021	MKT.102.04.103
118	Philipus (1)	Kombeng	116° 56' 28.081" E	1° 2' 39.779" N	1.00	1.00	22.05	11 Jan 2021	MKT.248.04.155
	Philipus (2)	Kombeng	116° 56' 36.143" E	1° 2' 54.693" N	1.00	1.00	22.73		
119	Ponimin	Kombeng	116° 56' 3.331" E	1° 3' 18.765" N	1.00	1.00	20.82	11 Jan 2021	MKT.103.04.104
120	Putu Budiasa (1)	Kombeng	116° 55' 57.478" E	1° 4' 31.078" N	2.00	2.00	42.61	11 Jan 2021	MKT.037.04.154
	Putu Budiasa (2)	Kombeng	116° 56' 0.574" E	1° 4' 24.480" N	1.82	1.82	40.37		
	Putu Budiasa (3)	Kombeng	116° 55' 44.916" E	1° 4' 11.793" N	2.00	2.00	41.14		
121	Ranto Pujiantoro	Kombeng	116° 57' 4.700" E	1° 2' 49.490" N	1.90	1.90	39.02	11 Jan 2021	MKT.122.04.106
122	Rasban	Kombeng	116° 57' 15.118" E	1° 3' 9.071" N	2.00	2.00	45.36	11 Jan 2021	MKT.187.04.105
123	Robi Subakti (1)	Kombeng	116° 55' 37.551" E	1° 3' 22.739" N	1.80	1.80	41.26	11 Jan 2021	MKT.047.04.171
	Robi Subakti (2)	Kombeng	116° 55' 43.407" E	1° 3' 26.834" N	1.80	1.80	37.81		
	Robi Subakti (3)	Kombeng	116° 55' 51.134" E	1° 4' 11.621" N	1.87	1.87	39.82		
	Robi Subakti (4)	Kombeng	116° 56' 35.769" E	1° 2' 29.487" N	1.97	1.97	38.99		
124	Roin Husyudi (1)	Kombeng	116° 57' 1.359" E	1° 2' 49.058" N	1.00	1.00	40.68	11 Jan 2021	MKT.125.04.156
	Roin Husyudi (2)	Kombeng	116° 56' 57.265" E	1° 2' 48.825" N	2.00	2.00	21.69		
125	Sadi	Kombeng	116° 55' 57.063" E	1° 3' 52.208" N	1.94	1.94	39.54	11 Jan 2021	MKT.049.04.107
126	Sakim (1)	Kombeng	116° 56' 58.812" E	1° 3' 56.946" N	1.93	1.93	38.29	11 Jan 2021	MKT.051.04.157
	Sakim (2)	Kombeng	116° 56' 25.188" E	1° 2' 38.019" N	2.44	2.44	49.92		
127	Samson Rahakim	Kombeng	116° 56' 45.980" E	1° 3' 44.650" N	2.00	2.00	43.59	11 Jan 2021	MKT.190.04.108
128	Samsuddin	Kombeng	116° 57' 8.197" E	1° 2' 49.536" N	2.00	2.00	39.85	11 Jan 2021	MKT.052.04.109
129	Saniem	Kombeng	116° 55' 41.475" E	1° 4' 5.193" N	2.00	2.00	43.79	11 Jan 2021	MKT.054.04.119
130	Sanim (1)	Kombeng	116° 57' 2.438" E	1° 4' 10.039" N	1.85	1.85	40.89	11 Jan 2021	MKT.174.04.015
	Sanim (2)	Kombeng	116° 56' 3.497" E	1° 3' 52.142" N	1.93	1.93	39.29		
131	Sih Waskito	Kombeng	116° 55' 37.657" E	1° 3' 45.993" N	2.00	2.00	41.32	11 Jan 2021	MKT.053.04.110

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
132	Siswo Pandoyo (1)	Kombeng	116° 55' 34.532" E	1° 3' 58.818" N	1.84	1.84	39.40	11 Jan 2021	MKT.017.04.091
	Siswo Pandoyo (2)	Kombeng	116° 55' 34.565" E	1° 4' 5.306" N	2.00	2.00	41.78		
	Siswo Pandoyo (3)	Kombeng	116° 55' 34.113" E	1° 4' 11.922" N	1.85	1.85	40.12		
	Siswo Pandoyo (4)	Kombeng	116° 55' 37.697" E	1° 3' 52.489" N	2.00	2.00	43.46		
	Siswo Pandoyo (5)	Kombeng	116° 55' 41.061" E	1° 3' 45.968" N	1.95	1.95	41.21		
	Siswo Pandoyo (6)	Kombeng	116° 55' 34.427" E	1° 3' 45.987" N	1.81	1.81	38.63		
	Siswo Pandoyo (7)	Kombeng	116° 55' 24.914" E	1° 3' 46.060" N	2.00	2.00	42.57		
133	Sohibul Bayan (1)	Kombeng	116° 56' 52.874" E	1° 2' 54.347" N	1.00	1.00	22.01	11 Jan 2021	MKT.113.04.143
	Sohibul Bayan (2)	Kombeng	116° 57' 11.567" E	1° 2' 49.470" N	2.00	2.00	41.35		
134	Subali	Kombeng	116° 56' 35.640" E	1° 2' 58.947" N	1.00	1.00	22.27	11 Jan 2021	MKT.106.04.014
135	Subariyanto	Kombeng	116° 56' 10.469" E	1° 2' 51.309" N	1.00	1.00	21.45	11 Jan 2021	MKT.200.04.113
136	Sugeng Hadi Santoso	Kombeng	116° 55' 55.492" E	1° 3' 20.521" N	1.77	1.77	38.72	11 Jan 2021	MKT.084.04.114
137	Sugeng Priana (1)	Kombeng	116° 56' 40.234" E	1° 4' 30.414" N	2.00	2.00	44.21	11 Jan 2021	MKT.202.04.158
	Sugeng Priana (2)	Kombeng	116° 56' 29.826" E	1° 4' 25.084" N	2.00	2.00	44.81		
138	Sugeng Wiyono (1)	Kombeng	116° 57' 11.739" E	1° 4' 22.869" N	2.00	2.00	44.83	11 Jan 2021	MKT.056.04.159
	Sugeng Wiyono (2)	Kombeng	116° 55' 54.176" E	1° 3' 52.298" N	2.00	2.00	45.62		
139	Suhan	Kombeng	116° 56' 58.466" E	1° 4' 3.388" N	2.00	2.00	44.33	11 Jan 2021	MKT.058.04.115
140	Sukardi (1)	Kombeng	116° 56' 58.755" E	1° 3' 2.674" N	1.00	1.00	22.46	11 Jan 2021	MKT.204.04.160
	Sukardi (2)	Kombeng	116° 57' 1.609" E	1° 3' 0.808" N	1.00	1.00	22.66		
141	Sulaiman	Kombeng	116° 56' 53.931" E	1° 3' 20.740" N	1.00	1.00	20.69	11 Jan 2021	MKT.099.04.140
142	Sumar (1)	Kombeng	116° 56' 58.679" E	1° 2' 51.225" N	1.00	1.00	21.74	11 Jan 2021	MKT.205.04.117
	Sumar (2)	Kombeng	116° 56' 40.062" E	1° 3' 17.896" N	1.00	1.00	21.15		
143	Sumardi	Kombeng	116° 56' 0.213" E	1° 3' 52.135" N	2.00	2.00	40.09	11 Jan 2021	MKT.059.04.002
144	Sumari	Kombeng	116° 56' 7.532" E	1° 4' 30.979" N	1.90	1.90	41.30	11 Jan 2021	MKT.060.04.097
145	Sunarto	Kombeng	116° 56' 45.331" E	1° 3' 49.771" N	2.00	2.00	41.14	11 Jan 2021	MKT.206.04.096
146	Suningsih	Kombeng	116° 56' 22.360" E	1° 2' 48.760" N	2.00	2.00	39.46	11 Jan 2021	MKT.203.04.116
147	Sunyoto Adi	Kombeng	116° 55' 28.143" E	1° 3' 32.908" N	2.40	2.40	53.23	11 Jan 2021	MKT.079.04.035
148	Supaini (1)	Kombeng	116° 55' 36.505" E	1° 3' 6.189" N	2.27	2.27	50.52	11 Jan 2021	MKT.043.04.151
	Supaini (2)	Kombeng	116° 55' 38.219" E	1° 3' 13.282" N	1.92	1.92	42.18		
149	Supardi	Kombeng	116° 56' 33.177" E	1° 2' 40.015" N	1.00	1.00	22.38	11 Jan 2021	MKT.207.04.118
150	Surat	Kombeng	116° 55' 42.053" E	1° 3' 19.139" N	2.00	2.00	41.58	11 Jan 2021	MKT.123.04.121
151	Suratmo	Kombeng	116° 55' 51.212" E	1° 4' 5.050" N	2.00	2.00	40.10	11 Jan 2021	MKT.208.04.122
152	Sutarno	Kombeng	116° 55' 46.398" E	1° 3' 6.054" N	2.30	2.30	43.51	11 Jan 2021	MKT.061.04.123
153	Sutiatmaja	Kombeng	116° 57' 11.832" E	1° 3' 39.824" N	1.00	1.00	20.06	11 Jan 2021	MKT.251.04.124
154	Sutoto	Kombeng	116° 56' 0.783" E	1° 2' 48.114" N	2.55	2.55	57.80	11 Jan 2021	MKT.101.04.125
155	Sutrisno (1)	Kombeng	116° 57' 5.214" E	1° 3' 56.849" N	1.79	1.79	35.30	11 Jan 2021	MKT.209.04.163
	Sutrisno (2)	Kombeng	116° 55' 54.258" E	1° 3' 39.196" N	2.00	2.00	41.93		
156	Suwardi	Kombeng	116° 56' 33.443" E	1° 4' 30.231" N	1.95	1.95	41.53	11 Jan 2021	MKT.062.04.126

RSPO P&C Public Summary Report
Revision 12 (Jun 2021)

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Longitude (E)	Latitude (N)	Total Certified Area	Planted Area			
157	Suyono	Kombeng	116° 57' 7.934" E	1° 4' 16.134" N	2.00	2.00	45.61	11 Jan 2021	MKT.064.04.099
158	Suyono (1)	Kombeng	116° 56' 46.210" E	1° 2' 37.217" N	1.84	1.84	37.06	11 Jan 2021	MKT.223.04.172
	Suyono (2)	Kombeng	116° 56' 39.277" E	1° 2' 30.176" N	1.82	1.82	39.45		
	Suyono (3)	Kombeng	116° 56' 45.606" E	1° 2' 31.469" N	1.81	1.81	36.82		
159	Syafiuddin	Kombeng	116° 56' 20.469" E	1° 4' 30.894" N	2.00	2.00	40.93	11 Jan 2021	MKT.050.04.127
160	Toyani Indra (1)	Kombeng	116° 56' 59.161" E	1° 3' 50.338" N	2.00	2.00	42.77	11 Jan 2021	MKT.066.04.149
	Toyani Indra (2)	Kombeng	116° 56' 55.788" E	1° 3' 50.359" N	2.00	2.00	42.58		
161	Tunut	Kombeng	116° 57' 5.146" E	1° 3' 18.773" N	1.00	1.00	20.18	11 Jan 2021	MKT.212.04.130
162	Tuwanto	Kombeng	116° 56' 42.719" E	1° 2' 31.117" N	2.00	2.00	42.75	11 Jan 2021	MKT.217.04.134
163	Ujang Anwar	Kombeng	116° 57' 1.997" E	1° 3' 56.932" N	2.00	2.00	45.83	11 Jan 2021	MKT.242.04.131
164	Wagini Lestari	Kombeng	116° 55' 41.579" E	1° 4' 11.855" N	1.68	1.68	37.77	11 Jan 2021	MKT.115.04.132
165	Wahyu Riyadi	Kombeng	116° 55' 54.343" E	1° 4' 5.022" N	2.00	2.00	39.51	11 Jan 2021	MKT.216.04.133
166	Wayan Wirya	Kombeng	116° 55' 48.074" E	1° 4' 31.284" N	2.00	2.00	41.28	11 Jan 2021	MKT.072.04.135
167	Wili Winarno (1)	Kombeng	116° 55' 31.367" E	1° 3' 32.940" N	2.00	2.00	41.95	11 Jan 2021	MKT.071.04.166
	Wili Winarno (2)	Kombeng	116° 56' 41.924" E	1° 3' 2.541" N	1.00	1.00	20.71		
	Wili Winarno (3)	Kombeng	116° 56' 21.450" E	1° 3' 22.438" N	1.00	1.00	21.66		
168	Yanto	Kombeng	116° 55' 34.491" E	1° 3' 39.381" N	2.00	2.00	41.15	11 Jan 2021	MKT.222.04.095
169	Yanto	Kombeng	116° 56' 58.217" E	1° 4' 16.333" N	2.00	2.00	40.47	11 Jan 2021	MKT.073.04.164
170	Yasminah	Kombeng	116° 56' 17.249" E	1° 4' 24.472" N	1.86	1.86	38.72	11 Jan 2021	MKT.241.04.136
171	Yasrimah	Kombeng	116° 56' 4.037" E	1° 4' 31.009" N	1.98	1.98	46.15	11 Jan 2021	MKT.004.04.137
172	Zainal Faizin (1)	Kombeng	116° 57' 18.112" E	1° 4' 9.556" N	2.00	2.00	41.66	11 Jan 2021	MKT.074.04.167
	Zainal Faizin (2)	Kombeng	116° 57' 21.214" E	1° 4' 15.846" N	2.00	2.00	42.03		
	Zainal Faizin (3)	Kombeng	116° 57' 11.956" E	1° 4' 29.683" N	2.00	2.00	39.66		
Total					435.77	435.77	9,220.38		
Note: smallholders sampled in this audit (yellow column)									

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
KSU	Koperasi Serba Usaha
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure