

**RSPO PRINCIPLE AND CRITERIA  
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (3)
- Recertification Assessment (Choose an item.)
- Extension of Scope

<b>Client Company Name / Parent Company:</b> <b>KUD Makarti</b>
Client Company / Parent Company Address: RT08 RW02 Jalan Lintas Sido Mukti Perumahan, 36668 Jambi Province, Indonesia
Certification Unit: <b>KUD Makarti</b>
Location of Certification Unit: RT08 RW02 Jalan Lintas Sidomukti Perumahan, Muara Jambi, 36668 Jambi, Indonesia
Date of Final Report: 17/05/2023

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## Section 1: Scope of the Assessment

1. Company Details			
<b>Parent Company</b>	KUD Makarti		
<b>RSPO Membership Number</b>	1-0278-19-000-00	<b>Membership Approval Date</b>	06/08/2019
<b>Address</b>	RT08 RW02 Jalan Lintas Sido Mukti Perumahan, Muara Jambi 36668 Jambi Province, Indonesia		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	KUD Makarti		
<b>Location / Address</b>	RT08 RW02 Jalan Lintas Sido Mukti Perumahan, Muara Jambi 36668 Jambi, Indonesia		
<b>Website</b>	-		
<b>Management Representative</b>	Mr Sufyan Sahuri	<b>E-mail</b>	<a href="mailto:makartisidomukti@gmail.com">makartisidomukti@gmail.com</a>
<b>Telephone</b>	+62 81271125872 +62 82373561263	<b>Facsimile</b>	-

2. Certification Information			
<b>Certificate Number</b>	RSPO 721923	<b>Certificate Start Date</b>	03/03/2020
<b>Date of First Certification</b>	03/03/2020	<b>Certificate Expiry Date</b>	02/03/2025
<b>Scope of Certification</b>	Production of Fresh Fruit Bunch of Independent Smallholder Group		
<b>Visit Objectives</b>	<ul style="list-style-type: none"> <li>Determination of the conformity of the client's management system, or parts of it, with audit criteria.</li> <li>Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.</li> </ul>		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	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		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	N/A
<b>ISH certification Phase</b>	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
<b>Is this a remote audit or on-site audit</b>	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
KUD Makarti (179 smallholder members)	RT08 RW02 Jalan Lintas Sidomukti Perumahan Jambi, 36668 Jambi , Indonesia	1° 47' 39.77" S	103° 50' 48.17" E
<b>Note: -</b>			

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV + HCS (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
KUD Makarti (179 smallholder members)	461.57	0	3.56	465.13	99.23
<b>Total</b>	<b>461.57</b>	<b>0</b>	<b>3.56</b>	<b>465.13</b>	<b>99.23</b>
<b>Note: -</b>					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) – ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
KUD Makarti (179 smallholder members)	-	-	22.13	439.44	461.57	
<b>Total (ha)</b>	-	-	<b>22.13</b>	<b>439.44</b>	<b>461.57</b>	
<b>Note: **Only Mature area is considered as production area</b>						

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**7. Summary of Certified Tonnage of FFB (Own Certified Scope)**

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2022 – Feb 2023)	Actual (Jan 2022 – Dec 2022)		Forecast (Mar 2023 – Feb 2024)
		Previous license period (Jan 2022 – Feb 2022)	Current license period (Mar 2022 – Dec 2022)	
KUD Makarti	8,200	1,455.81	7,844.43	9,349.08
Extension volume	1,500			
<b>Total</b>	<b>9,700</b>	<b>9,300.24</b>		<b>9,349.08</b>

**Note:** \*the FFB forecast is based on the trend of FFB production. In 2022, the actual FFB production was 9,300.24 MT. The 2023 forecast production estimated to increase by 0.53%. Production optimizes to increase due to improvement of high quality of fertilizer provision by KUD Makarti; According to the results of the FFB census, the potential of FFB is quite a lot and the rainfall is quite good.

**8. Summary of Certified Tonnage of FFB (from other certified unit(s))**

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		Previous license period (N/A)	Current license period (N/A)	
N/A		N/A	N/A	
<b>Total</b>		<b>N/A</b>		

**Note:** Not applicable to ISH

**9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)**

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
		Previous license period (N/A)	Current license period (N/A)	
N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>

**Note:** Not applicable to ISH

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<b>9A. Monthly Records of Certified and Uncertified FFB Received since the last audit</b>				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	N/A	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Note:** Not applicable to ISH

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

<b>10A. Monthly Records of Certified CPO &amp; PK since the last audit</b>			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>

**Note:** Not applicable to ISH

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<b>11. Summary of Actual Volume sold</b>					
<b>Current License period (N/A)</b>					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A
<b>Previous License period (N/A)</b>					
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A
<b>Note:</b> Not applicable to ISH					

<b>11A. Records of Certified CPO &amp; PK Sold under PalmTrace since the last audit (if any)</b>				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>
<b>Note:</b> Not applicable to ISH				

<b>11B. Records of certified CPO &amp; PK Sold under other schemes since the last audit (if any)</b>				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>
<b>Note:</b> Not applicable to ISH				

<b>11C. Records of CPO &amp; PK Sold as conventional since the last audit (if any)</b>			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>
<b>Note:</b> Not applicable to ISH			

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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
	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>

**Note:** Not applicable to ISH

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Mar 2022 – Feb 2023)			Actual (Jan 2022 – Dec 2022)			Forecast (Mar 2023 – Feb 2024)		
	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			9,700*			9,300.24			9,349.08
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

**Note:** \* Last year forecasting 8,200MT + extension 1,500MT.

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)
1	Jan – 2022	713.19	142.64	35.66	16.05	19.61
2	Feb – 2022	742.62	148.52	37.13	16.71	20.42
3	Mar – 2022	626.79	125.36	31.34	14.10	17.24
4	Apr – 2022	711.12	142.22	35.56	16.00	19.56
5	May – 2022	729.28	145.86	36.46	16.41	20.06
6	Jun – 2022	893.51	178.70	44.68	20.10	24.57
7	Jul – 2022	969.79	193.96	48.49	21.82	26.67
8	Aug – 2022	914.34	182.87	45.72	20.57	25.14
9	Sept – 2022	616.76	123.35	30.84	13.88	16.96
10	Oct – 2022	818.04	163.61	40.90	18.41	22.50
11	Nov – 2022	812.94	162.59	40.65	18.29	22.36
12	Dec – 2022	751.86	150.37	37.59	16.92	20.68
<b>TOTAL</b>		<b>9,300.24</b>	<b>1,860.05</b>	<b>465.01</b>	<b>209.26</b>	<b>255.76</b>

**Note:**

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13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
<b>Current License period (Mar 2022 – Dec 2022)</b>							
<b>Credits</b>				1,640	-	184	-
<b>Physical</b>	-	-	-				
<b>Previous License period (Jan – Feb 2022)</b>							
<b>Credits</b>				-	-	-	-
<b>Physical</b>	-	-	-				

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)
1	Sc Johnson and Son Inc	RSPO_AC1000005401	-	783	-	-	-
2	MC Cormick & Company Inc.	RSPO_AC1000012333	-	592	-	-	-
3	Johnson & Johnson	RSPO_AC1000006569	-	195	-	-	-
4	Niche Bakers Corp.	RSPO_AC1000006448	-	70	-	-	-
5	Creightons PLC	RSPO_AC1000001432	-	-	-	8	-
6	Procter & Gamble	RSPO_AC1000001667	-	-	-	176	-
<b>TOTAL</b>			-	<b>1,640</b>	-	<b>184</b>	-

## 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: Chaiyaporn Seekoa ([Chaiyaporn.Seekao@bsigroup.com](mailto:Chaiyaporn.Seekao@bsigroup.com))  
Website: [www.bsigroup.com](http://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 **24 – 27 January 2023**. 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.

The approach to the audit was to treat the mill and supply base 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 on-site assessment was conducted on **11 April 2023**. 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, INA NI February 2022 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. A total of 17 smallholders were sampled and 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.

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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)
KUD Makarti	X	X	X	X	X

**Tentative Date of Next Visit: January 8, 2024 - January 10, 2024**

**Total Number of Mandays: 9 mandays**

**2.2 BSI Assessment Team**

Name	Role	Competency
<b>Mujinius Jalaraya (MJ)</b>	Team Leader	<p><b>Education:</b> Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> 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> <p><b>Training attended:</b> Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&amp;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, Endorsed RSPO ISH Auditor course and Endorsed RSPO Refresher course</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this assessment, he assessed on the aspects of Agronomy Best Management Practices, OHS, Environmental, HCV management and monitoring, Group Manager.</p>
<b>Edy Widodo (EW)</b>	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p> <p><b>Work Experience:</b> 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p><b>Training attended:</b> Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO</p>

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		<p>14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&amp;C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, Endorsed RSPO ISH Auditor course and Endorsed RSPO Refresher course.</p> <p><b>Language proficiency:</b> Fluent in Bahasa Indonesia and English</p> <p><b>Aspect covered in this audit:</b> During this assessment, he assessed on Policy and commitment, Social requirements, contract agreement, Stakeholder Consultation, Legal Requirements, land &amp; Legal issue.</p>
<p><b>Eko Prastio Ramadhan (EPr)</b></p>	<p>Team Member</p>	<p><b>Education:</b> Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> 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&amp;C Certification Program Manager and auditor covering standard such as RSPO P&amp;C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p><b>Training attended:</b> Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&amp;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, Identification of HCV Areas Training, Endorsed RSPO ISH Auditor course and Endorsed RSPO Refresher course</p> <p><b>Language proficiency:</b> He is fluent in English and Bahasa Indonesia</p> <p><b>Aspect covered in this audit:</b> In this audit, he assessed the aspects of legal, Agronomy best management practices and ICS.</p>

**Accompanying Persons:**

Name	Role
Haye Semail	Asessor ASI (witness audit)
Yopi Jaya Kusuma	Asessor ASI (witness audit)
Dr. Chaiyaporn Seekao	Observer from BSI Thailand

**2.3 Assessment Plan**

The Assessment plan was sent to the client prior to the assessment

**RSPO ASA3 Assessment Plan**

Date	Time	Subjects	MJ	EPr	EW
Tuesday, 24/01/2023	08.55 – 10.15	Flight Jakarta to Jambi (GA 126) <i>Penerbangan Jakarta ke Jambi</i>	√	√	√
	10.30 – 12.00	Traveling from Jambi to KUD Makarti <i>Perjalanan dari Jambi ke KUD Makarti</i>	√	√	√

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Date	Time	Subjects	MJ	EPr	EW
	12.00 – 14.00	Break    <i>Istirahat</i>	√	√	√
	14.00 – 15.00	<b>Opening Meeting</b>    <i>Pertemuan Pembuka</i> - Presentation by Lead Auditor    <i>Presentasi Pembuka oleh Ketua Tim Audit.</i> - Ensuring audit scope, requirements, document access permission and clarifying audit plan    <i>Konfirmasi ruang lingkup penilaian, syarat dan ketentuan, akses dokumen dan memastikan rencana audit.</i>	√	√	√
	14.00 – 17.00	<b>Document and records verification; Interview with Group Manager and ICS KUD Makarti</b>    <i>Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS KUD Makarti</i> <ul style="list-style-type: none"> <li>• <i>A – SKI: Persyaratan entitas kelompok dan pengelolaan kelompok</i>    A – ICS: Group entity and group management requirements.</li> <li>• <i>B – SKI: Kebijakan dan Pengelolaan</i>    B – ICS: Policies and management.</li> <li>• <i>C – SKI: Perencanaan Usaha Kelompok</i>    C– ICS: Group Business planning.</li> <li>• <i>D – SKI: Sistem Perdagangan Kelompok untuk Volume TBS Bersertifikat</i>    D – ICS: Group trading system for certified volumes.</li> </ul>	√	√	√
Wednesday, 25/01/2023	08.00 – 12.00	<b>Onsite visit</b>    <i>Kunjungan lapangan:</i> Field observation to sample plots    <i>Verifikasi lapangan ke sampel plot/kapling petani terkait implementasi persyaratan Standar Pekebun Swadaya RSPO.</i> Sample of farmers    <i>Sampel petani anggota 8 petani.</i>	√	√	
		<b>Stakeholder consultation</b>    <i>Konsultasi dengan pemangku kepentingan (Stakeholder):</i> <ul style="list-style-type: none"> <li>- Government Agencies    <i>Dinas Pertanian/Perkebunan, Dinas Lingkungan Hidup, Kantor Pertanahan/BPN;</i></li> <li>- Villagers    <i>Wakil Masyarakat Desa.</i></li> <li>- FFB collector/agent    <i>Penampung TBS.</i></li> <li>- FFB Transporter/Contractor    <i>Kontraktor Angkut TBS</i></li> <li>- FFB Buyer (Palm Oil Mill Company)    <i>Perusahaan Pabrik Pengolah TBS</i></li> <li>- Local NGO    <i>LSM lokal</i></li> </ul>			√
	12.00 – 14.00	Break    <i>Istirahat</i>	√	√	√
	14.00 – 16.30	<b>Onsite visit</b>    <i>Kunjungan lapangan:</i> Field observation to sample plots    <i>Verifikasi lapangan ke sampel plot/kapling petani terkait implementasi persyaratan Standar Pekebun Swadaya RSPO.</i> Sample of farmers    <i>Sampel petani anggota 9 petani.</i>	√	√	√

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Date	Time	Subjects	MJ	EPr	EW
	16.30 – 17.00	<b>Wash Up Meeting</b>    <i>Pemaparan hasil audit</i>	√	√	√
Thursday, 26/01/2023	08.00 – 12.00	<b>Document and records verification; Interview with Group Manager and ICS</b>    <i>Verifikasi dokumen dan rekaman terkait penerapan Standar Pekebun Swadaya RSPO 2019, NI 2022.</i> <ul style="list-style-type: none"> <li>• Principle 1    <i>Prinsip 1: Mengoptimalkan produktivitas, efisiensi, dampak positif dan ketahanan.</i></li> <li>• Principle 2    <i>Prinsip 2: Legalitas, penghormatan terhadap hak atas tanah dan kesejahteraan masyarakat.</i></li> <li>• Principle 3    <i>Prinsip 3: Penghormatan terhadap HAM, termasuk hak dan kondisi pekerja.</i></li> <li>• Principle 4    <i>Prinsip 4: Melindungi, mengkonservasikan dan meningkatkan ekosistem dan lingkungan.</i></li> </ul>	√	√	√
	12.00 – 14.00	Break    <i>Istirahat</i>	√	√	√
	14.00 – 16.30	<b>Document and records verification; Interview with Group Manager and ICS continued</b>    <i>Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng.</i>	√	√	√
	16.30 – 17.00	<b>Wash Up Meeting</b>    <i>Pemaparan hasil audit</i>	√	√	√
Friday 27/01/2023	08.00 – 11.30	<b>Document and records verification; Interview with Group Manager and ICS continued</b>    <i>Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng.</i>	√	√	√
	11.30 – 14.00	Break    <i>Istirahat</i>	√	√	√
	14.00 – 15.30	<b>Report Preparation</b>    <i>Persiapan Laporan</i>	√	√	√
	15.30 – 17.00	<b>Closing Meeting</b>    <i>Rapat Penutupan</i>	√	√	√
	17.00 – 18.30	Traveling to Jambi (Stay overnight) <i>Perjalanan ke Jambi dan Menginap</i>	√	√	√
Saturday 28/01/2023	11.00 – 12.30	Flight Jambi to Jakarta (GA 127) <i>Penerbangan dari Jambi ke Jakarta</i>	√	√	√

#### NCR Close Out Assessment Plan

Date	Time	Subjects	MJ
Tuesday, 11/04/2023	08.00 – 08.30	<b>Opening Meeting</b>	√
	08.30 – 12.00	<b>Field Visit to KUD Makarti</b> <ul style="list-style-type: none"> <li>- Verify NC RSPO No. 2311384-202301-M1, indicator B.1.1 MSB</li> <li>- Verify NC RSPO No. 2311384-202301-M2, indicator 1.3 MSB</li> <li>- Verify NC RSPO No. 2311384-202301-M3, indicator 4.8 E</li> <li>- Interview with relevant auditee</li> </ul>	√

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Date	Time	Subjects	MJ
		<b>Document Review</b>	
	12.00 – 14.00	<b>Break</b>	
	14.00 – 16.00	<b>Document Review</b>	√
	16.00 – 16.30	Report preparation	√
	16.30 – 17.00	<b>Closing meeting</b>	√

### 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?	The certificate holder is independent smallholder group. Not Applicable	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	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. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	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 <b>Minor</b> 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 <b>Major</b> non-compliance shall be raised	Not Applicable	Not Applicable
<b>Un-Certified Units or Holdings</b>		
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 <sup>st</sup> 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

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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
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**

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
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.

**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 three (3) Major nonconformities raised. The KUD 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.

<b>Non-conformity</b>			
<b>NCR Ref #</b>	2311384-202301-M1	<b>Issued Date</b>	27/01/2023
<b>Due Date</b>	27/04/2023	<b>Closure Date</b>	11/04/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	Indicator B.1.1 - MSB (Critical)		
<b>Statement of Nonconformity:</b>	Internal audit implementation was not carried out for all group members according to the procedures and requirements of the RSPO ISH INA-NI 2022.		
<b>Requirement Reference:</b>	MS-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.		
<b>Objective Evidence:</b>	<p>KUD Makarti has an Internal Audit Implementation Procedure No: 06/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019. In the sub-chapter Planning – Audit Stages, stated that the audit was carried out using the data triangulation method collected by the audit team at KUD Makarti by auditing members 100% both field and document audits.</p> <p>From the internal audit documents, it was found that only 145 members (81%) of the 179 members who had been audited. This was reconfirmed by the results of interviews with the Makarti KUD Internal Auditor Team which stated that not all members had been audited. This is not in accordance with the procedures and requirements of the RSPO ISH Standard INA-NI 2022.</p>		
<b>Corrections:</b>	KUD Makarti conduct the internal audit for the rest of member (34 members) who has not been audited. Internal audit conducted by Internal auditor (Ramdoni, Hadi Ismanto and Tri Yuliasih) on 1 – 8 March 2022. Evidence of internal audit can be shown during audit in the form of Internal audit checklist.		
<b>Root Cause Analysis:</b>	Lack of understanding from internal auditor and internal audit programme in 2022 was 50% not 100%.		
<b>Corrective Actions:</b>	<p>KUD Makarti conducted the training for Internal Auditor on 13 February 2023 to enhance the understanding of internal audit requirement for ISH. Group Manager emphasize that annual internal audit is apply for all members not partial members. Training was deliver by Group Manager. Interview with internal auditor during NCR Close out confirmed that they have aware that annual internal audit is for all members, they also aware the requirement of RSPO ISH internal audit.</p> <p>Group Manager with Internal auditor team has develop the internal audit program for 2023. Internal audit was programmed for all members. Internal audit is planed</p>		

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	<p>to be conducted on May – November 2023 for all members. Internal audit program can be shown during audit.</p> <p>Group Manager also monitor the internal audit process and result, the internal audit result is reported by Internal auditor to Group Manager.</p>
<b>Assessment Conclusion:</b>	<p>Based on NCR Close Out Verification on 11 April 2023, KUD Makarti has shown the CAP’s evidence as above.</p> <p>Based on that evidence, this Major NC’s has been closed satisfactory.</p>

Non-conformity			
<b>NCR Ref #</b>	2311384-202301-M2	<b>Issued Date</b>	27/01/2023
<b>Due Date</b>	27/04/2023	<b>Closure Date</b>	11/04/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	Indicator 1.3 - MSB (Critical)		
<b>Statement of Nonconformity:</b>	Based on the results of field visits and document verification, it is known that the Smallholders of KUD Makarti are not consistent in implementing the best management practices for oil palm plantations.		
<b>Requirement Reference:</b>	MS-B: Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>- KUD Makarti already has a fertilization procedure "SOP Fertilization No: 16/SOP-KUD-MKRSM/IV/2019" dated 3 April 2019. The SOP has also determined fertilization recommendations, but based on interviews with a sample of smallholder members they do not apply fertilization based on recommendations. The use of the type of fertilizer and the dose of fertilizer for each farmer also varies.</li> <li>- ICS KUD Makarti has shown records of fertilizer use in the "2022 Harvest, Fertilizer and Pruning Record Documents", but data on fertilizer use is not accurate according to the actual application of fertilizers carried out by members. ICS KUD Makarti also only collects data on fertilizer use during the internal audit which is conducted once a year.</li> <li>- Based on field visits, it is known that there is still total spraying in weeds control. This is not in accordance with SOP for Oil Palm Weed Control No: 17/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019 (point 5 stated that total spraying cannot be done because it has a negative impact on the environment). Total spraying at locations: Plot Sriono - KT Monco Worno B, Suryadi - KT Monco Worno B, Nakum - KT Barokah, Rasmani - KT Barokah, Misran - KT Sumber Rejeki.</li> <li>- Based on the results of field visits, weeds were still found that were not well controlled, for example in the plots of Mrs. Trisni KT Barokah, Rustam, Taufik Hidayat and Respani KT Moncowarno A.</li> <li>- During field visits to farmer sample plots Sugeng - KT Barokah, the condition of clove fronds and yellow leaves (indicates malnutrition) was found on most of the oil palm plants.</li> </ul>		

	<p>- It is known that there was a caterpillar pest attack in KT Harapan Jaya, there was no early detection and a census was carried out as a follow-up, the pest census was only carried out during an internal audit. Control of caterpillars is also only done manually picked up cocoons.</p>
<p><b>Corrections:</b></p>	<p>KUD Makarti has made the circular letter No. 17/KUD-MKR/SM/III/2023 dated 23 March 2023. Circular letter was included the prohibition of total spraying, prohibition of paraquat usage, weeds control management, and fertilizer recommendation for all smallholder members. Circular letter has been communicated and disseminated to all smallholder members on 7 April 2023. Circular letter also explained the sanctions for those who violate the provisions made in the circular letter.</p> <p>KUD Makarti also conducted the refreshment awareness to all smallholder member and disseminated the procedure of fertilizer No: 16/SOP-KUD-MKRSM/II/2023 including the fertilizer recommendation for mature and immature oil palm, procedure of weeds control No: 17/SOP-KUD-MKRSM/IV/2019, procedure of prohibition of paraquat and pesticide 1A – 1B WHO No: 19/SK/ICS/KUD-MKT/III/2020. Refreshment and dissemination of circular letter conducted by Group Manager on 7 April 2023 to all members.</p> <p>KUD Makarti has conducted visit to smallholder plots on behalf Sugeng to assess the oil palm plantation condition. Assessment result conclude that there are malnutrition of oil palm plantation at Sugeng plots. KUD Makarti has made the fertilizer recommendation for oil palm plantation at Sugeng plots according to assessment result. Letter of fertilizer recommendation No: 19/KUD/MKR-SM/III/2023 dated 5 March 2023 has been communicated to member Sugeng. Interview with Pak Sugeng during NCR Close out confirmed that he has aware about the condition of malnutrition and commit to apply the fertilizer recommendation accordingly.</p> <p>Interview with sampled smallholder members confirmed that they have receive the circular letter and aware about GAP implementation in their plots and aware about the prohibition of total spraying, paraquat usage and uncontrol weeds and the sanction if members violate the provision made in the circular letter.</p>
<p><b>Root Cause Analysis:</b></p>	<p>Lack of awareness from smallholder member and lack of monitoring from group Manager to ensure GAP are well implemented by all members.</p>
<p><b>Corrective Actions:</b></p>	<p>Group Manager KUD Makarti has develop the monitoring program of GAP implementation by smallholder member in their plots. Monitoring are including: plots and oil palm condition, weeds control (whether or not total spraying and paraquat usage), fertilizer application.</p> <p>Group Manager also has develop the program of pest and disease census and monitoring. Pest and disease census and monitoring programmed to be conducted each quarter or 4 times a year.</p>
<p><b>Assessment Conclusion:</b></p>	<p>Based on NCR Close Out Verification on 11 April 2023, KUD Makarti has shown the CAP's evidence as above.</p> <p>Based on that evidence, this Major NC's has been closed satisfactory.</p>

<b>Non-conformity</b>			
<b>NCR Ref #</b>	2311384-202301-M3	<b>Issued Date</b>	27/01/2023
<b>Due Date</b>	27/04/2023	<b>Closure Date</b>	11/04/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	Indicator 4.8 – Eligibility (Critical)		
<b>Statement of Nonconformity:</b>	Based on field visits and interviews, it was found that member farmers were inconsistent with their commitment to no longer use the herbicide with the active ingredient Paraquat.		
<b>Requirement Reference:</b>	<p>Eligibility:</p> <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"> <li>• Immediately stopping purchasing of these pesticides</li> <li>• Phasing out use of remaining stock by MS A</li> </ul> <p>Providing information for the group manager to keep record of pesticide purchase and use. (refer to indicator 1.1E / Appendix 1)</p>		
<b>Objective Evidence:</b>	Based on the results of a field visit to the farmer's plots owned by Mr. Misran from KT (farmer group) Sumber Rezeki, it was found that weed spraying was carried out using a herbicide with the active ingredient paraquat (Supretox).		
<b>Corrections:</b>	<p>KUD Makarti has made the circular letter No. 17/KUD-MKR/SM/III/2023 dated 23 March 2023. Circular letter was included the prohibition of paraquat usage and pesticide type 1A-1B WHO. Circular letter has been communicated and disseminated to all smallholder members on 7 April 2023. Circular letter also explained the sanctions for those who violate the provisions made in the circular letter.</p> <p>KUD Makarti also conducted the refreshment awareness to all smallholder member and disseminated the procedure of prohibition of paraquat and pesticide 1A – 1B WHO No: 19/SK/ICS/KUD-MKT/III/2020. Refreshment and dissemination of circular letter conducted by Group Manager on 7 April 2023 to all members.</p> <p>Interview with sampled smallholder members confirmed that they have receive the circular letter and aware about the prohibition of paraquat usage and the sanction if members violate the provision made in the circular letter.</p>		
<b>Root Cause Analysis:</b>	Lack of awareness from smallholder members and lack of monitoring from Group Manager.		
<b>Corrective Actions:</b>	Group Manager KUD Makarti has develop the monitoring program of GAP implementation by smallholder member in their plots. Monitoring are including: plots and oil palm condition, weeds control (wether or not total spraying and paraquat usage), fertilizer application. Monitoring to be conducted each quarter to ensure there is no longer paraquat usage by smallholder members.		
<b>Assessment Conclusion:</b>	<p>Based on NCR Close Out Verification on 11 April 2023, KUD Makarti has shown the CAP's evidence as above.</p> <p>Based on that evidence, this Major NC's has been closed satisfactory.</p>		

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Opportunity for Improvements	
OFI #	Description
OFI 1	KUD Makarti has made a buy back offer to purchase 107 MT of CPKO at Palmtrace to balance the CPKO sales volume that had been sold previously in the 2021 licence period due to an error in the sales process in the Palmtrace system (confirmed by Palmtrace). KUD Makarti to ensure the process of resolving oversold sales volume through coordination with the RSPO before the palmtrace license expires.
OFI 2	PPE especially helmets have been provided by group and members to workers free of charge and worker who has been interviewed at plot, for example, wearing it effectively although it was provided recently. However, it can be, but is not necessary, to lead a future nonconformity if there is no encourage system to ensure that the provision of helmets and other PPEs to workers have been used and wear properly although risk assessment indicated that helmets for harvesting and pruning activities are optional.

Positive Findings	
PF #	Description
PF 1	Nil

**3.3.1 Status of Nonconformities Previously Identified and Observations**

Non-conformity			
NCR Ref #	Nil	Issued Date	Nil
Due Date	Nil	Closure Date	Nil
Indicator & Category (Critical / Minor)	Nil		
Statement of Nonconformity:	Nil		
Requirement Reference:	Nil		
Objective Evidence:	Nil		
Corrections:	Nil		
Root Cause Analysis:	Nil		
Corrective Actions:	Nil		
Assessment Conclusion:	Nil		
Effectiveness Closure (for previous audit closed Critical NC):	Nil		

Opportunity for Improvement	
OFI#	Description
OFI 1	OFI Statement: Nil

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	<b>Verification / Follow-up actions:</b> Nil
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**3.3.2 Summary of the Nonconformities and Status**

<b>CAR Ref.</b>	<b>Category (Critical / Minor)</b>	<b>P&amp;C Indicator</b>	<b>Issued Date</b>	<b>Status &amp; Date (Closure)</b>
1868372-202001-M1	Major	RSPO Requirements for Group Certification of FFB Production - March 2018; 4.6.5	09/01/2020	Closed – 13/02/2020
1868372-202001-M2	Major	RSPO Requirements for Group Certification of FFB Production - March 2018; 4.6.11	09/01/2020	Closed – 13/02/2020
1868372-202001-M3	Major	RSPO Requirements for Group Certification of FFB Production - March 2018; 4.7.3	09/01/2020	Closed – 13/02/2020
1868372-202001-M4	Major	RSPO Requirements for Group Certification of FFB Production - March 2018; 5.3.2	09/01/2020	Closed – 13/02/2020
1868372-202001-N1	minor	RSPO Requirements for Group Certification of FFB Production - March 2018; 2.2.2	09/01/2020	Closed – 15/01/2021
1868372-202001-N2	minor	RSPO Requirements for Group Certification of FFB Production - March 2018; 4.6.10	09/01/2020	Closed – 15/01/2021
2011753-202101-M1	Critical	RISS 2019, indicator A.1.4 - MS B	15/01/2021	Closed on 12/03/2021
2311384-202301-M1	Critical	RISS 2019, indicator B.1.1 – MS B	27/01/2023	Closed on 11/04/2023
2311384-202301-M2	Critical	RISS 2019, indicator 1.3 – MS B	27/01/2023	Closed on 11/04/2023
2311384-202301-M3	Critical	RISS 2019, indicator 4.8 - Eligibility	27/01/2023	Closed on 11/04/2023

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#### 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 KUD 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)
Communities	Sido Mukti Village Head/Secretary – Bpk. Kuncoro Muni	Face to face interview
Governmental	Dinas Perkebunan dan Peternakan, Muaro Jambi Regency – Ibu Salina	Phone interview
Governmental	Dinas Lingkungan Hidup, Muaro Jambi Regency – Bpk. Yopi	Phone interview
Governmental	Dinas Koperasi dan Perdagangan, Muaro Jambi Regency – Bpk. Irwanto, SE	Phone interview
External (company)	FFB Collector/Buyer – PT Prosympac Agro Lestari (Bpk. Suroso)	Face to face interview
NGO	CIRAD - Centre de coopération internationale en recherche agronomique pour le développement (Ibu Rina)	Face to face interview

Stakeholders comment	
<b>1.</b>	<p><b>Feedbacks:</b></p> <p><b>Sido Mukti Village Head/Secretary – Bpk. Kuncoro Muni</b></p> <ul style="list-style-type: none"> <li>Village in Sungai Gelam District started as a transmigration village in 1986. Became the definitive In general, the existence of the KUD Makarti has made the economic impact of the surrounding village community better.</li> <li>The first oil palm plantation cooperation was sets up with PT. Bahari Gembira Ria in 1995. The cooperation in form of four-year development, after planting. The smallholder continues to sending</li> </ul>

	<p>FFB to PT. BGR until now. PT. BGR is applying FFB purchase price as per “Aturan Penetapan Harga Beli TBS Petani” from Plantation Service.</p> <ul style="list-style-type: none"> <li>• Members of KUD Makarti Farmers have land legality (SHM) in accordance with applicable laws and regulations</li> <li>• There has never been a land conflict between KUD Makarti members or the surrounding community who are not KUD members.</li> <li>• KUD Makarti employed the workforce from the surrounding village community. There are no discriminatory practices, child labor or human rights violations against workers.</li> <li>• The Sido Mukti village official fully support the implementation of RSPO P&amp;C by KUD Makarti.</li> <li>• Contribution to village development is carried out through social responsibility programs which are budgeted every year, for example in 2022 assistance has been carried out for repairing village roads which are the main roads, using heavy equipment and sirtu materials.</li> <li>• It is hoped that it can set an example for other cooperatives in the surrounding villages.</li> </ul> <p><b>Audit Team verification and response:</b>          There is no negative issue to be followed up. Document of land legality, year crops and others have been reviewed during the audit.</p>
<p><b>2.</b></p>	<p><b>Feedbacks:</b>  <b>Dinas Perkebunan dan Peternakan, Muaro Jambi Regency – Ibu Salina</b></p> <ul style="list-style-type: none"> <li>• Good communication between Plantation Regency officials and government;</li> <li>• Since 2019, all members of KUD Makarti have a document of Plantation Cultivation Registration Certificate (STD-B: Surat Tanda Daftar Budidaya).</li> <li>• The oil palm plantation area owned by the Makarti KUD Farmers is in another area. Area of Use/APL: Other Use Areas and there is no overlap in production forest areas and/or protected areas.</li> <li>• The area owned by KUD Makarti farmers does not overlap with areas that have become business rights/HGU and/or mining concessions.</li> <li>• Oil palm plantations owned by KUD Makarti members were planted in 1996 (27 years) which should immediately think about a replanting program.</li> </ul> <p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- This is a positive response and there are no issues to verify</li> <li>- KUD Makarti has documentary evidence of legal ownership in te form of “Sertifikat Hak Milik”. All member joined in the group has a land title of SHM and there is no SKT (Surat Keterangan). The document was kept and controlled by KUD Makarti.</li> <li>- Oil palm plantations owned by KUD Makarti members were planted in 1996 (27 years). Even though KUD Makarti has had a replanting program and its financing (BPDPKS), the Regency Government through the Plantation Office will continue to assist in the issuance process. In fact, KUD Makarti has collaborated with the NGO CIRAD to develop trials of oil palm seeds that are in accordance with the regional characteristics of Muaro Jambi Regency.</li> </ul>
<p><b>3.</b></p>	<p><b>Feedbacks:</b>  <b>Dinas Lingkungan Hidup, Muaro Jambi Regency – Bpk. Yopi</b></p> <ul style="list-style-type: none"> <li>• Communication and consultation has been by KUD KUD Makarti and its members.</li> <li>• All of Members of KUD Makarti has applied for the registration of Environmental management and monitoring (SPPL: Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan) statements to the Environment Office of Muaro Jambi Regency.</li> <li>• There are no areas belonging to KUD Makarti Palm oil plantations that are included in forest areas and national parks.</li> </ul>

	<ul style="list-style-type: none"> <li>• There are no indications or reports from the surrounding community regarding the use of fire in plantation and waste management.</li> <li>• Environmental aspects such as erosion, water pollution, soil pollution, waste management, forest and land fires have been included in the farmer's statement and commitment.</li> </ul> <p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- Acknowledge by the auditor as a positive response, and will be monitored at each subsequent audit.</li> <li>- It is suggestion, that farmers in the KUD Makarti can understand well related to the environmental management and monitoring.</li> <li>- Related to SPPL that has been agreed between the Environment office of Muaro Jambi and the farmer of KUD Makarti. KUD Makarti has prepared environmental management and monitoring by planning and socializing Management to all members of the KUD Makarti. Some plan of action to be done, among others: provide training related to hazardous waste management to all farmers of the KUD Makarti members, doing waste management in the plantation area or in the residential environment also on office of KUD Makarti and providing garbage bin in the office of KUD Makarti that has been done separation: organic, Inorganic and hazardous waste.</li> </ul>																				
<p><b>4.</b></p>	<p><b>Feedbacks:</b>  <b>Dinas Koperasi dan Perdagangan, Muaro Jambi Regency – Bpk. Irwanto, SE</b></p> <ul style="list-style-type: none"> <li>• Communication has been well established</li> <li>• KUD Makarti has succeeded in improving the economy of the surrounding village community.</li> <li>• RAT (Annual member meeting of cooperative) is routinely carried out every year by KUD Makarti and reported to Dinas Koperasi.</li> <li>• KUD Makarti has a financial report that has been audit/review carried out by the public accountant and Badan Pengawas Koperasi.</li> <li>• KUD Makarti has had the Cooperative Identification Number (NIK) and cooperative certificate</li> <li>• No issue related to institutional and legality of KUD Makarti.</li> </ul> <p><b>Audit Team verification and response:</b></p> <ul style="list-style-type: none"> <li>- Acknowledge by the auditor as a positive response, and will be monitored at each subsequent audit.</li> <li>- KUD Makarti has routinely conducted the RAT (<i>Rapat Anggota Tahunan</i> - Annual Member Meeting), the last RAT was conducted on 25 February 2023</li> <li>- Koperasi Konsumen Bersatu Makmur Jaya has the requirement of legality document, namely: <table data-bbox="239 1478 1508 1960"> <tr> <td>Cooperative</td> <td>: Koperasi Unit Desa Makarti</td> </tr> <tr> <td>Legal Entity number establishment</td> <td>: 315/Kep.Bup/KOPERINDAG/2013</td> </tr> <tr> <td>Legal Entity date of establishment</td> <td>: 20/05/2013</td> </tr> <tr> <td>Amendments to the basic budget changes</td> <td>: 446/Kep.Bup/DISKOPERINDAG/2015</td> </tr> <tr> <td>Date of Amendment to the A basic budget changes</td> <td>: 17/11/2015</td> </tr> <tr> <td>Last RAT Date</td> <td>: 25/02/2023</td> </tr> <tr> <td>Cooperative parent number (NIK)</td> <td>: 1505080024001</td> </tr> <tr> <td>Status NIK Status</td> <td>: Already certified</td> </tr> <tr> <td>Certificate expired date</td> <td>: 20/05/2024</td> </tr> <tr> <td>Status Grade</td> <td>: A (The cooperative has reported the results of the RAT for the last 3 consecutive financial years.</td> </tr> </table> </li> </ul>	Cooperative	: Koperasi Unit Desa Makarti	Legal Entity number establishment	: 315/Kep.Bup/KOPERINDAG/2013	Legal Entity date of establishment	: 20/05/2013	Amendments to the basic budget changes	: 446/Kep.Bup/DISKOPERINDAG/2015	Date of Amendment to the A basic budget changes	: 17/11/2015	Last RAT Date	: 25/02/2023	Cooperative parent number (NIK)	: 1505080024001	Status NIK Status	: Already certified	Certificate expired date	: 20/05/2024	Status Grade	: A (The cooperative has reported the results of the RAT for the last 3 consecutive financial years.
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Certificate expired date	: 20/05/2024																				
Status Grade	: A (The cooperative has reported the results of the RAT for the last 3 consecutive financial years.																				
<p><b>5.</b></p>	<p><b>Feedbacks:</b>  <b>FFB Collector/Buyer – PT Prosympac Agro Lestari (Bpk. Suroso)</b></p>																				

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	<ul style="list-style-type: none"> <li>• Cooperation and communication are always well done.</li> <li>• PT Prosympac Agro Lestari's palm oil mill has a capacity of 45 tons/hour and has collaborated with KUD Makarti since 2020.</li> <li>• There were no complaints from farmers regarding the weighing of FFB at Ramp and sortation/grading.</li> <li>• The FFB that has been weighed on the ramp is directly paid to the farmers.</li> <li>• Until now there have never been any problems with smallholder member of KUD Makarti.</li> <li>• The FFB price has been agreed using market prices and is monitored daily.</li> </ul> <p><b>Audit Team verification and response:</b>            There is no negative issue to be followed up. Acknowledge by the auditor as a positive response, and will be monitored at each subsequent audit.</p>
<p><b>6.</b></p>	<p><b>Feedbacks:</b>  <b>CIRAD - Centre de coopération internationale en recherche agronomique pour le développement (Ibu Rina)</b></p> <ul style="list-style-type: none"> <li>• CIRAD support the RSPO certification of KUD Makarti to be sustainable.</li> <li>• Oil palm plantations owned by KUD Makarti members were planted in 1996 (27 years). Even though KUD Makarti has had a replanting program and its financing (BPDPKS), the Regency Government through the Plantation Office will continue to assist in the issuance process. In fact, KUD Makarti has collaborated with the NGO CIRAD to develop trials of oil palm seeds that are in accordance with the regional characteristics of Muaro Jambi Regency.</li> <li>• In January 2019; socialization related to the replanting program through BPDPKS grants in collaboration with the Plantation Office of the Muaro Jambi district.</li> <li>• At the beginning of 2019, CIRAD in collaboration with the NGO SNV has conducted observations to procure seeds that are resistant to Ganoderma attacks. In the early stages, an area of 50 hectares has been opened for trials of Socfind (anti Ganoderma) seeds.</li> </ul> <p><b>Audit Team verification and response:</b>            There is no negative issue to be followed up. This is a positive response, there are no comments to verify. Several documents related to the Cooperative have been verified, including:</p> <ul style="list-style-type: none"> <li>- Database of smallholder member KUD Makarti</li> <li>- Replanting programme of KUD Makarti</li> <li>- Minutes of socialization of replanting to smallholder members</li> </ul>

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
Suyono	2021	1.93	Yes	Yes	Complied
Sukamto	2021	2.01	Yes	Yes	Complied
Ali Maksum	2021	2.02	Yes	Yes	Complied
Note: -					

Previous land owner / user comment	
1.	<p><b>Feedbacks:</b></p> <p><b><u>Bpk Suyono</u></b>            Bpk Suyono owned 1.93 Ha of land which was inherited from her family, due to an urgent economic need, so the land was sold in 2021 to Jemangin who is a farmer member of KUD Makarti (ID: MKT.04.011) in the Farmer Group Sido Maju.            There was no element of coercion or coercion in this buying and selling process, this buying and selling was carried out voluntarily and was witnessed by Village Officials and witnesses on neighboring land that bordered on it.</p> <p><b><u>Bpk. Sukanto</u></b>            Bpk. Sukanto owned 2.01 Ha of land, for the cost of educating their children, so the land was sold in 2021 to Srihadi who is a farmer member of KUD Makarti (ID: MKT.05.014) in the Farmer Group Sido Mukti.            There was no element of coercion or coercion in this buying and selling process, this buying and selling was carried out voluntarily and was witnessed by Village Officials and witnesses on neighboring land that bordered on it.</p> <p><b><u>Bpk Ali Maksum</u></b>            Bpk Ali Maksum owned 2.02 Ha of land which was inherited from her family in 2021 was sold to H. Teguh who is a farmer member of KUD Makarti (ID: MKT.07.007) in the Farmer Group Sri Rejeki B.            There was no element of coercion or coercion in this buying and selling process, this buying and selling was carried out voluntarily and was witnessed by Village Officials and witnesses on neighboring land that bordered on it.</p> <p><b>Audit Team verification and response:</b>            Until now there has been no conflict related to land ownership. Ost of the previous land owner have move to another provinces and no exist.</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.

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**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 KUD 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 KUD Makarti is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
<b>Name:</b> <b>Mujinius Jalaraya</b>	<b>Name:</b> <b>Sufyan Sauri</b>
<b>Company Name:</b> <b>On behalf of BSI Services Malaysia Sdn. Bhd.</b>	<b>Company Name:</b> <b>KUD Makarti</b>
<b>Title: Client Manager</b>	<b>Title:</b> <b>Group Manager</b>
<b>Signature:</b> 	<b>Signature:</b>  <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>
<b>Date: 13/04/2023</b>	<b>Date: 14/04/2023</b>

**Appendix A: Summary of Findings**

Criterion / Indicator		Assessment Findings	Compliance
<p><b>Principle 1: Optimise productivity, efficiency, positive impacts and resilience</b>            Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p><b>Criteria 1.1:</b> Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
Eligibility	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> <li>1. Legal formation (as per country requirements)</li> <li>2. Fair and transparent decision making and governance</li> <li>3. Additional documents per requirements for Group Formation and Management.</li> <li>4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration).</li> </ol>	<p>There is no change on Koperasi’s legal document and ICS Group Manager in which it has been seen and reported in the public summary report last year. Smallholder records has been updated.</p> <p>KUD Makarti has a legally registered entities such as “<i>Akta Pendirian Nomor : 123 oleh Notaris Rahmadhani Hidayat Sh. M. Kn</i>” dated 25 March 2013. Approval and registered by Menteri Negara Urusan Koperasi dan Usaha Kecil dan Menengah Republik Indonesia through Letter from Bupati Muara Jambi No : 315/Kep.Bup/KOPERINDAG/2013 dated 20 May 2013.</p> <p>In 2015, there were changes of Article of Association (<i>Anggaran Dasar</i>) and has been registered through “<i>Akta Notaris Nomor : 60 oleh Notaris Rahmadhani Hidayat Sh. M. Kn</i>” dated 18 August 2015. His revision has been registered and approved by Menteri Negara Urusan Koperasi dan Usaha Kecil dan Menengah Republik Indonesia through Letter from Bupati Muara Jambi No : 446/Kep.Bup/KOPERINDAG/2015 dated 17 November 2015.</p> <p>Sighted the tax identification number (Nomor Pokok Wajib Pajak/NPWP) No. 31.771.738.7-331.000 on behalf KUD Makarti and NIB KUD Makarti 1230000202778 dated 27 February 2021.</p> <p>KUD Makarti has appointed Mr. Sufyan Sahuri as Group Manager ICS according to joint declaration letter “<i>Deklarasi bersama untuk terlibat dalam sertifikasi RSPO KUD Makarti Kecamatan Sungai Gelam, Kabupaten Muaro Jambi, Provinsi Jambi</i>” dated 4 March 2019. This</p>	Complied

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		<p>appointment letter then updated on 4 May 2020 due to additional in ICS Team.</p> <p>Each smallholder plots in KUD Makarti has had plantation business permit (Surat Tanda Daftar Budidaya) that issued by plantation agency of Muaro Jambi District on 2017, examples :</p> <ul style="list-style-type: none"> <li>• On behalf of Sugeng Priono, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2916/2017 dated 18 December 2017</li> <li>• On behalf of Trisni Bhinekawati, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2919/2017 dated 18 December 2017</li> <li>• On behalf of Nakum, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2925/2017 dated 18 December 2017</li> <li>• On behalf of Rasmani, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2924/2017 dated 18 December 2017</li> <li>• On behalf of Djasmin, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2568/2017 dated 18 December 2017</li> <li>• On behalf of Sriono, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2563/2017 dated 18 December 2017</li> <li>• On behalf of Suryadi, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2566/2017 dated 18 December 2017</li> </ul> <p><b>Fair and transparent decision making :</b></p>	
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		<p>Monitoring and reporting of financial performance was during Annual member meeting "<i>Rapat Anggota Tahunan</i>" was held on 26 February 2022. The meeting reported financial statement for fiscal year 2021, financial balance from loan business units; sales of agriculture, supplies, sales of FFB, prices of FFB and suggestion for improvement. 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>There is no change on ICS Group Manager and ICS Structure in which it has been seen and reported in the public summary report last year. Training records has been updated.</p> <p>KUD Makarti has appointed Mr. Sufyan Sahuri as Group Manager ICS according to joint declaration letter "<i>Deklarasi bersama untuk terlibat dalam sertifikasi RSPO KUD Makarti Kecamatan Sungai Gelam, Kabupaten Muaro Jambi, Provinsi Jambi</i>" dated 4 March 2019. This appointment letter then updated on 4 May 2020 due to additional in ICS Team.</p> <p>The ICS team was appointed based on "Surat Keputusan Nomor : 17/SK/ICS/KUD-MKT/IV/2019" dated 8 April 2019. ICS structure are :</p> <ul style="list-style-type: none"> <li>• Group Manager: Sufyan Sahuri</li> <li>• FFB Monitoring Unit : Sodikin</li> <li>• Register suggest and member complaint unit : Subagyo, purwoto and Agnes Leli</li> <li>• Socialization Unit : Agus Tugiman and Ririn Susilowati</li> <li>• Internal Audit : Hadi Ismanto, Usman and Tri Yuliasih</li> <li>• Integrated pest management Unit : Mianto and Purwadi</li> <li>• Firefighting Unit : Rasmani</li> <li>• Fertilizer and chemical monitoring unit : M Tohirin and Rizki Saputra</li> </ul>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>• Environmental Unit : Budi Santoso, Adhe Ferdiansyah and Wiwit Mentari</li> <li>• Occupational Health and Safety Unit : Subroto, Alfihatul Hakim and Sri Wahyuni</li> </ul> <p>Training carried out related to oil palm pricing, financial management, BMP for the ICS team :</p> <ul style="list-style-type: none"> <li>• Cooperative Financial Management held on 31 December 2019 and by Badan Nasional Sertifikasi Profesi</li> <li>• OHS and PPE training held on 22 February 2022, instructor : Mr. Naswir and Mr. Arfan from PT Bahari Gembira Ria</li> <li>• FPIC training held on 30 March 2022, instructor : Mr. Adhe Febriansyah from SNV</li> <li>• Best Management Practices Training held on 11 April 2022, instructor : Mr Dani Rahadian from SNV</li> <li>• Group Dynamic and Cooperative Training held on 14 – 15 December 2022, instructor : M. Syaifuddin Zuhri and Mrs. Solina from Dinas Perkebunan Kabupaten Muaro Jambi.</li> <li>• HCV and HCS Training held on 11 November 2022, instructor : Dani Rahadian and M. Tohirin from SNV</li> <li>• Firefighting and Use of Fire Training held on 7 September 2022, instructor : Mrs. Umi Syamsiatun from NGO Alam Hijau (Ahi).</li> </ul> <p>ICS capacity training held on 19 March 2022, instructor : Mr. Adhe Febriansyah from SNV and Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</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"> <li>• Fair and transparent decision-making and governance</li> <li>• Sustainable financial management</li> </ul>	<p>There is no change on Koperasi’s pcedures and rules in which it has been seen and reported in the public summary report last year. Premium sharing records has been updated.</p>	<p>Complied</p>

		<p>Governance process set up: Cooperative has a set of statute in "Anggaran Dasar – Anggaran Rumah Tangga".</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.</p> <p>Decision making process in smallholder as per AD/RAT was through annual member meeting.</p> <p>KUD Makarti has established a budget plan for the use of premiums as mentioned in the "Standar Operasional Prosedur Pembagian Dana Kredit No : 71/SOP-KUD-MKRSM/V/2022" dated 21 May 2022. Details of the budget plan are:</p> <ul style="list-style-type: none"> <li>• 30 % for farmers (members) such as replanting savings</li> <li>• 30 % for ICS operational</li> <li>• 25 % for RSPO surveillance audit</li> <li>• 8 % for operational certification such as training to farmers</li> <li>• 5 % for KUD fee</li> <li>• 2 % social activities</li> </ul> <p>This budget plan has been disseminated to all members on 5 October 2022, was attended by 183 peoples.</p> <p>Monitoring and reporting of financial performance was during Annual member meeting "<i>Rapat Anggota Tahunan</i>" was held on 26 February 2022. The meeting reported financial statement for fiscal year 2021, financial balance from loan business units; sales of agriculture, supplies, sales of FFB, prices of FFB and suggestion for improvement</p>	
<p><b>Criteria 1.2:</b> Smallholders have the capacity to effectively manage their farm.</p>			

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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>KUD Makarti has showed the evidence of refreshment training related to RSPO implementation that held within 2022 such as best management practices training (including zero burning, integrated pest management, fertilizing, harvesting, weeds control), occupational health and safety, FFB pricing mechanism. Sighted the record of training as follows:</p> <ul style="list-style-type: none"> <li>a. Refreshment training about occupational health and safety and best management practices (including zero burning, integrated pest management, fertilizing, harvesting, weeds control, record keeping for production including inputs and yields, transaction, variety, cooperative policy) dated 5 October 2022, attended by 186 participants (member and workers).</li> <li>b. Refreshment training HCV and HCS on 5 october 2022, attended by 186 participants (member and workers).</li> </ul> <p>KUD has provide the form of "Rekapitulasi TBS" to record FFB production and transaction. Each farmer group has a responsible to record all FFB produced by smallholder member and reported to KUD.</p>	Complied
Milestone B	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale	<p>KUD Makarti has conducted Good Agricultural Practices (GAP) training for all their member (see detail in indicator 1.2 milestone A).</p> <p>Soil sampling and leaf sampling unit facilitated by Centre de Cooperation Internationale en Recherche Agronomique Pour le Development (CIRAD) from France. Within February 2020 CIRAD has conduct soil and leaf sampling and sent the sample to Socfin. Parameter test was N-Kjehdahl, P-Total, K-Total, Ca-Total, Mg-Total (Soil) and pH, C-Organic, N-Kjehdahl, Tex-Pasir, Tex-Debu, Tex-Liat, K-exchange, Ca-exchange, Mg-exchange and Na-exchange (leaf). The recommended types of fertilizers are N, P, K and Mg. Each smallholder</p>	Complied

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		<p>has his own fertilizer recommendation. In 2022 fertilizer recommendation are using the procedure of fertilizing.</p> <p>Records of production and transaction data of all FFB sales are available in "Rekap TBS" recap by Group Manager as per "Data Produksi tahun 2022". Below are the data of FFB production and certified sales volume record since January – December 2022:</p> <p>Total production of 2022 smallholder member since January – December 2021: 9,281.03 MT</p> <p>KUD Makarti sold the physical FFB as non certified product to the FFB collector and mill, such as:</p> <ul style="list-style-type: none"> <li>- PT Sanubari Mega Perkasa (FFB Collector)</li> <li>- PT Prosympac Agro Lestari (Mill)</li> <li>- PT Sumber Nusa Pertiwi (Mill)</li> </ul> <p>Record of FFB sales was sighted in "Tiket Timbangan" or "Nota Timbangan" and payment slip. Sample seen: Nota Timbangan No. 23205, 23206, 23214 dated 29/12/2022, FFB nett weight 27,770 kg, FFB price IDR 2,430, Total price: IDR 67,481,100.</p>	
<p><b>Criteria 1.3:</b> 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 KUD Makarti has prepared the procedure on BMP for agronomy under name "Standar Operasional Prosedur". During audit surveillance 3, there is no changing of procedure.</p> <p>The procedure covers:</p> <ul style="list-style-type: none"> <li>• Land Clearing Procedure – under name "SOP Pembukaan Lahan No.20/SOP-KUD/MKRSM/IV/2019";</li> <li>• Nursering Procedure – under name "SOP Pembibitan Kelapa Sawit No.21/SOP-KUD-MKRSM/IV/2019";</li> </ul>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>• Pest and disease control Procedure – under “SOP Pengendalian PHT No. 22/SOP-KUD-MKRSM/IV/2019”, described of analysis of survey result, control of pest and disease;</li> <li>• Manuring/Fertilizing Procedure – under “SOP Pemupukan No.16/SOP-KUD-MKRSM/IV/2019”, described the type of fertilizer, storage, application,</li> <li>• Harvesting practice Procedure – under name “SOP Panen No.14/SOP-KUD-MKRSM/IV/2019”, described the harvesting practice, criteria of harvesting, FFB quality, frond pruning,</li> <li>• Pesticide handling and management –under name “SOP Pengelolaan Wadah Bekas Kimia No.19/SOP-KUD-MKRSM/IV/2019”, described the pesticide usage instruction, emergency procedure to avoid intoxication.</li> </ul> <p>During this audit, the auditor teams has taken 17 smallholder sample from each farmer group as follows:</p> <ul style="list-style-type: none"> <li>• KT Barokah: 4 members</li> <li>• KT Monco Warno A: 4 members</li> <li>• KT Harapan Jaya: 3 members</li> <li>• KT Sri Rejeki B: 3 members</li> </ul> <p>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 application, no underage worker and no total spraying.</p>	
Milestone A	Smallholders complete training on Good Agriculture Practices (GAP).	KUD Makarti has showed the evidence of refreshment training related to Good Agriculture Practices (including zero burning, integrated pest management, fertilizing, harvesting, weeds control). Sighted the record of training as follows:	Complied

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		<ul style="list-style-type: none"> <li>- Refreshment training about occupational health and safety and best management practices (including zero burning, integrated pest management, fertilizing, harvesting, weeds control, cooperative policy) dated 5 October 2022, attended by 186 participants (member and workers).</li> </ul> <p>Record of training: Attendance list, photo, minutes of training and training material.</p> <p>During interview with smallholder member, confirmed that they have follow the training accordingly.</p>	
<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>In general, the smallholders have implemented GAP in accordance with the SOPs and training that has been delivered. The GAP training covering harvesting, fertilization, weed control, monitoring of pest attacks has been conducted on 5 October 2022 to all smallholder members.</p> <p>Based on the results of field visits to farmers' plots, the host plant <i>Turnera subulata</i> was planted in the side of main road and collection road. In addition, during the field visit there was also evidence of the use of rats' natural enemies, namely owls (<i>Tyto alba</i>) in controlling rat pests. For example, in the smallholder plot on behalf of Budi Arto – Kelompok Tani Harapan Jaya. Based on the explanation of Group Manager ICS, it is known that each Kelompok Tani has been installed with 1 barn owl box in an effort to provide natural predators to control the rat population. Totally there are 13 barn owl boxes/nest in KUD Makarti. Barn owl monitoring conducted by ICS, according to latest monitoring 23 October 2022, there are 3 – 4 barn owl identify in the barn owl boxes.</p> <p>Record of FFB production are provided by each Kelompok Tani according to harvesting result in each smallholder members and record in "Tiket Timbangan" or Note Book. Each Kelompok Tani give the record of FFB production to KUD Makarti after harvesting activity done</p>	<p>Non-compliance</p>

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		<p>and FFB collected in TPH (tempat pengumpulan hasil). KUD Makarti recap all the FFB production based on the record of FFB harvest from Kelompok Tani and record in "Dokumen Catatan Panen, pupuk dan pruning 2022". Record of FFB production period 2022 are available and sighted. Sample seen for Kelompok Tani Harapan jaya, Kelompok Tani Barokah and Kelompok Tani Moncowarno A.</p> <p>Pest and disease census has been conducted by KUD Makarti each year concurrent with internal audit process. Latest monitoring conducted on September 2022, it was confirmed that there was caterpillar attack (<i>Setothosea asigna</i>) in Kelompok Tani Harapan Jaya KUD Makarti. Action taken by coordination with Dinas Perkebunan and KUD Makarti has receive the pesticide Decis (Deltametrine) 10 L and Antong (Acefat 75%) 2 kg from Dinas Perkebunan dan recommend to control by Fogging, however KUD Makarti di not conducted fogging because it can be impact to the oil palm pollinator and only picked up the cocoons to prevent the breeding of fireworm (<i>Setothosea asigna</i>).</p> <p>Non conformity raised during audit:</p> <ul style="list-style-type: none"> <li>- Manuring is not following the recommendation, each smallholder member applied different fertilizer and dosage. In addition there is no record of fertilizer application by smallholder members. Group Manager has develop the Fertilizer procedure "SOP Pemupukan No: 16/SOP-KUD-MKRSM/IV/2019" dated 3 April 2019. In the procedure stated the fertilizer recommendation for immature and mature oil palm plantation.</li> <li>- During field visit it was found blanket spraying conducted by smallholder member, it was not in accordance with SOP Pengendalian Gulma Kelapa Sawit No: 17/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019 (pint 5 stated that blanket spraying is prohibited because it has bad impact to environment).</li> </ul>	
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<b>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing</b> Comply with the law and respect communities' rights			
<b>Criteria 2.1:</b> 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).	There is no change on Koperasi's membership data in which it has been seen and reported in the public summary report last year. They have all member data covering legal documents, coordinate and maps. KUD Makarti has provide land ownership database that covered the information of member name and number, land ownership status (private land title/village head letter), total area, coordinate and land status. Its database attached with brief maps.	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.	All of smallholders have land title in the form of Land Certificate (SHM – <i>Sertifikat Hak Milik</i> ) which is issued by Agrarian Agency. Records was seen and reviewed for : <ul style="list-style-type: none"> <li>On behalf of Sugeng Priono, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2916/2017 dated 18 December 2017. Land owner certificate as stated in "Sertifikat Hak Milik Nomor 797 seluas 10.000 m2 atas nama Mustono tertanggal 17 Desember 1990, Surat Ukur Nomor 648/1990 tanggal 19 Februari 1990 skala 1 : 2000"</li> <li>On behalf of Trisni Bhinekawati, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2919/2017 dated 18 December 2017. Land owner certificate as stated in "Sertifikat Hak Milik Nomor 731 seluas 10.512 m2 atas nama Eni Mursilah tertanggal 17 Desember 1990, Surat Ukur Nomor 658/1990 tanggal 19 Februari 1990 skala 1 : 2000"</li> <li>On behalf of Nakum, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2925/2017 dated 18 December 2017. Land owner certificate as stated in "Sertifikat Hak</li> </ul>	Complied

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		<p>Milik Nomor 905 seluas 5.000 m2 atas nama Jasmin tertanggal 17 Desember 1990, Surat Ukur Nomor 737/1990 tanggal 19 Februari 1990 skala 1 : 2000”</p> <ul style="list-style-type: none"> <li>• On behalf of Rasmani, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2924/2017 dated 18 December 2017. Land owner certificate as stated in “Sertifikat Hak Milik Nomor 789 seluas 10.000 m2 atas nama Jamaah tertanggal 17 Desember 1990, Surat Ukur Nomor 661/1990 tanggal 19 Februari 1990 skala 1 : 2000”</li> <li>• On behalf of Djasmin, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2568/2017 dated 18 December 2017. Land owner certificate as stated in “Sertifikat Hak Milik Nomor 2226 seluas 10.000 m2 atas nama Djasmin tertanggal 7 Agustus 2003, Surat Ukur Nomor 608/PETALING JAYA/2003 tanggal 4 Agustus 2003 skala 1 : 2000”</li> <li>• On behalf of Sriono, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2563/2017 dated 18 December 2017. Land owner certificate as stated in “Sertifikat Hak Milik Nomor 2475 seluas 19.980 m2 atas nama Arsad tertanggal 7 Agustus 2003, Surat Ukur Nomor 857/PETALING JAYA/2003 tanggal 4 Agustus 2003 skala 1 : 2000”</li> <li>• On behalf of Suryadi, Surat Tanda Daftar Usaha Budidaya Tanaman Perkebunan (STD-B) Nomor : 525/2566/2017 dated 18 December 2017. Land owner certificate as stated in “Sertifikat Hak Milik Nomor 2480 seluas 19.980 m2 atas nama Arief Purnomo tertanggal 7 Agustus 2003, Surat Ukur Nomor 862/PETALING JAYA/2003 tanggal 4 Agustus 2003 skala 1 : 2000”</li> </ul>	
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<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>There is no change on Koperasi’s procedure in which it has been seen and reported in the public summary report last year. Smallholder sample records has been updated.</p> <p>Based on the Standard Operational Procedure of Smallholders Boundary Pole Installation and Maintenance No: 40 / SOP-KUD-MKRSM / IV / 2019. In this procedure it is stipulated that:</p> <ol style="list-style-type: none"> <li>a. Each smallholder who is a member of KUD MAKARTI is required to have a boundary pole.</li> <li>b. Ensure confirmation of boundary pole with other smallholders (surrounding plots).</li> <li>c. Install tin iron with a depth of 1.5 meters and a minimum height of half a meter on outside corner. This is to prevent land dispute with others.</li> <li>d. Give a striking and easily recognizable colour to the boundary poles of your land, for example by using blue, red, gray, yellow, white paint.</li> <li>e. Strengthen the planting position of the boundary poles from national land agency/BPN if it has been certified as private ownership title.</li> <li>f. Give a marker such as a sign or signpost which contains a notification made of a steel plate, which states that the land ownership.</li> </ol> <p>Based on the results of field visits to all sample farmers, it is known that each farmer's plot has a legal boundary poles in the form of a cast poles, such as:</p> <ol style="list-style-type: none"> <li>a. Plot owned by Pak Rasmani, area 1 ha, coordinate 1<sup>0</sup> 47' 56.25" S and 103<sup>0</sup> 50' 38.04" E.</li> <li>b. Plot owned by Pak Sugeng, area 1 ha, coordinate 1<sup>0</sup> 47' 56.10" S and 103<sup>0</sup> 50' 33.02" E.</li> </ol>	<p>Complied</p>
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		<ul style="list-style-type: none"> <li>c. Plot owned by Pak Nakum, area 0.5 ha, coordinate 1° 47' 57.29" S and 103° 50' 25.58" E.</li> <li>d. Plot owned by Pak Djasmin, area 2 ha, coordinate 1° 46' 03.80" S and 103° 50' 09.12" E.</li> <li>e. Plot owned by Pak Sriono, area 2.5 ha, coordinate 1° 48' 20.44" S and 103° 50' 25.58" E.</li> <li>f. Plot owned by Pak Suryadi, area 2 ha, coordinate 1° 48' 23.81" S and 103° 49' 55.22" E.</li> </ul>	
<p><b>Criteria 2.2:</b> 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.</p>			
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).	<p>There is no change on Koperasi's member land ownership in which it has been seen and reported in the public summary report last year. Based on document verification, most plots originated from transmigration land ownership or land purchase from each villager and or inheritance from their parent/ grandparents.</p> <p>Through the public consultation with village head and government agencies of Muaro Jambi Regency obtain information that there are no indigenous people around the smallholder plots.</p> <p>Interview with sampled smallholder, it was verified their land origin was from transmigration program and then inherited from their father or grandfather.</p> <p>All smallholder has signed The Smallholder Commitment Letter where one of topics is about FPIC in point 9 stated Not clearing or acquiring land from indigenous people, local communities, or other users without</p>	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).		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

		<p>their free, prior and informed consent (FPIC), based on a simplified FPIC approach. Records of smallholder commitment was reviewed, for example :</p> <ul style="list-style-type: none"> <li>a. Rasmani, the smallholder commitment was signed on 10 September 2020</li> <li>b. Sugeng, the smallholder commitment was signed on 5 September 2020</li> <li>c. Nakum, the smallholder commitment was signed on 4 October 2020</li> <li>d. Djasmin, the smallholder commitment was signed on 10 September 2020</li> <li>e. Sriono, the smallholder commitment was signed on 21 September 2020</li> <li>f. Suryadi, the smallholder commitment was signed on 21 September 2020</li> </ul>	
<b>Criteria 2.3:</b> 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).	<p>KUD Makarti already have procedures in case there are land dispute, such as:</p> <ul style="list-style-type: none"> <li>a. SOP of Land Boundary Stake Maintaining (No. 40/SOP-KUD-MKRSM/IV/2019 dated 03 April 2019), set that the smallholders shall instal, maintain, and monitor their boundary stakes and land demarcation.</li> <li>b. SOP of Dispute and Grievance Resolution (No. 41/SOP-KUD-MKRSM/IV/2019 dated 03 April 2019), regulate that in order to prevent land dispute, the smallholder and external boundary are urged to install and monitor their boundary stake, then mutually agreed.</li> </ul>	Non-compliance

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		<p>c. SOP of Land Conflict Resolution (No. 76/SOP-KUD-MKRSM/XI/2020 dated 04 November 2020), regulate that if there any land dispute/conflict can be submitted in written to KUD official, then will be followed up prioritizing deliberate way resolution. If not resolved, can be brought to Village Official, and then to the court of law as a final way.</p> <p>To comply with RSPO Independent Smallholder Standard Indonesia National Intepretation Febbruary 2022, KUD Makarti has their members to fill the Annex 3 Form which is Land Conflict Disclosure Form, for example:</p> <ul style="list-style-type: none"> <li>a. Rasmani, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> <li>b. Sugeng, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> <li>c. Nakum, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> <li>d. Djasmin, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> <li>e. Sriono, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> <li>f. Suryadi, the Annex 3 Form was signed on 5 October 2022, signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</li> </ul>	
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		<p>g. Sati, KT Sido Maju, the Annex 3 Form signed on 5 October 2022; signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</p> <p>h. Sukamdi, KT Sido Mulyo, the Annex 3 Form signed on 5 October 2022 ; signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</p> <p>i. Ali Makhsun, KT Sri Rejeki B, the Annex 3 Form signed on 31 October 2022; signed by ICS GM, Ketua KUD and Head of Village Sido Mukti on 31 October 2022</p> <p>Point (g) – (i) are the additional samples taken outside of 17 samples that already taken. This is to ensure the availability of document outside of the samples.</p>	
Milestone A	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	The lands of KUD Makarti were initially came from government transmigration program, therefore, considered low risk in terms of dispute with external parties. Interview with sampled smallholder, it was verified their land origin was from transmigration program and then inherited from their father or grandfather.	Complied
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	<p>Further verification based on Annex 3 Land Conflict Disclosure Form observed that there were no land conflict or land disputes happen in KUD Makarti. So, the Annex 4 Form become not applicable due to no case of land dispute in Annex 3 Form.</p> <p>There is also a process of buying and selling land for independent smallholders. The process of buying and selling land is carried out voluntarily and the initial agreement is without coercion (free prior informed consent). Interview with several previous landowner confirmed that there was no element of coercion in the buying and selling process, the buying and selling was carried out voluntarily and was witnessed by Village Officials and witnesses on neighbouring land that bordered on it. No issue of land conflict.</p>	Complied

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<b>Criteria 2.4:</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 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).	There is no change on smallholder plots status in which it has been seen and reported in the public summary report last year, where all smallholder plots are outside of area classified as national parks or protected areas.	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
<b>Criteria 2.5:</b> 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.			
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).	There are no new land expansion or new planting planned by KUD Makarti. This was verified through document review and interview with ICS Group Manager and Head of Koperasi.	Complied
Milestone A	A Smallholders complete training on how to conduct a simplified FPIC approach.	No new planting conducted by KUD Makarti. Smallholder member of KUD Makarti has completed the FPIC training since initial certification RSPO. Latest refreshment training conducted on 31 March 2022 by KUD Makarti.	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.	There are no new land expansion or new planting planned by KUD Makarti. This was verified through document review and interview with ICS Group Manager and Head of Koperasi.	Complied
<b>Principle 3: Respect human rights, including workers' rights and conditions</b>			

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

**Criteria 3.1:** There is no use of forced labour.

<p>Eligibility</p>	<p>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>	<p>Group Manager has established Decree No. 14/SK/ICS/KUD-MKT/IV/2019, dated 8 April 2019 concerning Prohibition of Discrimination, Forced and Trafficked Labour, explaining that:</p> <ul style="list-style-type: none"> <li>a. Everybody are equal in right and obligation related to human rights;</li> <li>b. Smallholder member of KUD Makarti prohibited from discriminative action based on any reason (skin color, tribe, sex, and political affiliation. Etc;</li> <li>c. Prohibit forced labor for worker or other person in any condition;</li> <li>d. Prohibit to conduct human/worker trafficking in any form.</li> </ul> <p>Up to Annual Surveillance Audit 3, there was no change in the content of the policy. KUD Makarti has conducted socialization to all its members on 5 October 2022 which was attended by 191 member farmers. Training on employment on 5 October 2022 regarding Fair Employment Practices, Workers' Rights, Prohibition of Discrimination, Underage Child Labor and Minimum Wage (UMK/P), this training was attended by 186 farmers (discussion materials and abscesses can be shown).</p> <p>Members of KUD Makarti Smallholders have made commitments recorded in the "RSPO Certification Commitment", at point 3. Ensure that there are no forced labor practices in plantation operations and stop forced labor practices that still exist. This commitment is signed by all farmer members and known by the Group Manager. Sampled was taken:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Ali Maksum (MKT.07.007) signed on 23 August 2020.</li> </ul>	<p>Complied</p>
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		<ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Srihadi (MKT.05.014) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Soniran (MKT.07.005) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Misran (MKT.07.013) signed on 25 October 2020.</li> </ul> <p>The work agreement explains working conditions, wages method, and if there is a cancellation of the Work Agreement due to death, even though the period of the agreement has not ended, there is a violation or action that is not justified, this Work Agreement will be canceled. If the worker intends to resign, then the worker is obliged to submit his resignation to the plantation owner.</p> <p>Based on the KUD Makarti employee list for the period 2021, there are a total of 183 workers. All workers are surrounding community (Sidomukti Village, Mingkung Village, Petaling Jaya Village and Trimulya Jaya Village). The villagers around KUD Makarti are ex-transmigrants and 100% male as field workers at KUD Makarti.</p> <p>This employment agreement is made in two copies that have the same legal force. Several agreement was verified, such as:</p> <ul style="list-style-type: none"> <li>• Work Agreement Letter TIM TUS dated 2 April 2020 which was signed by both parties (job provider and recipient). The work agreement between the ICS Group Manager on behalf of Sufyan Sahuri and Pak Rahmat Krisjayanto as a TIM TUS Sparayer as many 5 members (Including: Purwadi, Miyanto, Rixki Saputra, Rahmat Krisjayanto, and M. Khotibul Umam).</li> <li>• Work Agreement Letter dated 20 May 2022, which was signed by both parties (job provider and recipient). The work agreement between the farmer on behalf of Eko P./Respani of Monco Warno A farmers group) and Pak Luthfi (25) as a harvest worker.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• Work Agreement between farmer on behalf of Djasmin and worker namely A. Saiful Fajar dated 8 February 2022, work scope of harvesting, pruning, and manuring.</li> <li>• Work Agreement between farmer on behalf of Surip and worker namely Ngatiman dated 21 February 2022, work scope of harvesting, pruning, and manuring.</li> </ul>	
<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"> <li>• Retention of identity documents including but not limited to passports;</li> <li>• Payment of recruitment fees by workers;</li> <li>• Contract substitution;</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign;</li> <li>• Penalty for termination of employment;</li> <li>• Debt bondage;</li> <li>• Withholding of wages</li> </ul>	<p>KUD Makarti has conducted socialization to all its members on October 5, 2022 which was attended by 191 member farmers (discussion materials and abscesses can be shown).</p> <p>Contractual Agreements have explains the rights and obligations of workers the list of workers are attached, including the determination of workers' wages, discrimination and force labour policy.</p> <p>The material provided at the training includes:</p> <ol style="list-style-type: none"> <li>a. Fair employment practices: <ul style="list-style-type: none"> <li>• There is no identity holder (KTP-Identity Card)</li> <li>• No recruitment fees</li> <li>• No voluntary overtime</li> <li>• Members' freedom to resign</li> <li>• There are no penalties for resigning</li> <li>• No bonded work</li> <li>• There is no withholding wages</li> </ul> </li> <li>b. Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003)</li> <li>c. Not placing children in hazardous work</li> <li>d. Placing adult supervision of child laborers working in the field</li> <li>e. Ensure that children's rights to education are respected and are not restricted.</li> </ol>	<p>Complied</p>

		Based on interviews with several harvesters (Ngatiman and Teguh) at the site of harvesting activities (área owned by farmer Pak Soniran), that there were no discriminatory practices related to employment.	
Milestone B	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>Based on interviews with a sample of farmers found in the plot (sample: Mr. Ngatiman and Mr. Teguh), that they have access rights to obtain the Work Agreement documents. This Agreement is made in 3 (three) copies which can be held by each party, including their family members.</p> <p>The Employment Contract between Farmers and Workers explains that workers have the following rights i.e to receive payment from farm owners for their work and also workers can apply for leave and sick leave, but workers are required to find a replacement in terms of harvesting work because it cannot be postponed. Normally there are harvesting workers group in the farmers Group of KUD Makarti. The replacement workers is from workers group in the farmers Group of KUD Makarti who has signed the same contract with smallholder. Contract workers is under control of KUD Makarti.</p> <p>During field interviews, they added that, they stated that they were given a contract agreement, and there was no indication of forced labor practices.</p>	Complied
<p><b>Criteria 3.2:</b> 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.</p>			
Eligibility	<p>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:</p> <ol style="list-style-type: none"> <li>1. Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>2. Not exposing children to hazardous work.</li> <li>3. Providing adult supervision of young people working on the farm.</li> </ol>	<p>KUD Makarti is still consistently implementing the policy regarding prohibition of child labour set in Decree No. 02/SK/ICS/KUD-MKT/IV/2019", dated 8 April 2019, set that:</p> <ul style="list-style-type: none"> <li>• For KUD Makarti members not to employ children under 18 years of age.</li> </ul>	Complied

	<p>4. Ensuring the practice of children’s rights to education is unrestricted and respected. (Refer to appendix 1).</p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul> <p>This policy refers to regulations in Indonesia, namely Law no. 13 of 2003 concerning the prohibition of employing child labor and until the surveillance audit was carried out there were no changes to this policy.</p> <p>This policy was socialized again to all KUD Makarti farmers on October 5, 2022 which was attended by 191 farmer members (training materials and training attendance lists can be shown during the audit).</p> <p>KUD Makarti member farmers have also committed through the statement/declaration “RSPO Certification Commitment” on No. 8 that “Ensure that there are no child labor practices in plantation operations and stop the practice of child labor that is still running”. Some examples of smallholder commitment declaration documents, such as:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Ali Maksum (MKT.07.007) signed on 23 August 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Srihadi (MKT.05.014) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Soniran (MKT.07.005) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Misran (MKT.07.013) signed on 25 October 2020.</li> </ul> <p>Based on interviews with several farmers (Pak Srihadi, Pak Ali Maksum and Pak Misran) during field visits during the current audit, that farmers in general have understood the policy regarding prohibiting the use of underage workers. Farmers admit that there are no workers in the field who are under 18 years old.</p>	
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<p>Milestone A</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>	<p>KUD Makarti is still consistently implementing the policy regarding prohibition of child labour set in Decree No. 02/SK/ICS/KUD-MKT/IV/2019”, dated 8 April 2019, set that:</p> <ul style="list-style-type: none"> <li>• For KUD Makarti members not to employ children under 18 years of age.</li> <li>• 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.</li> </ul> <p>This policy refers to regulations in Indonesia, namely Law no. 13 of 2003 concerning the prohibition of employing child labor and until the surveillance audit was carried out there were no changes to this policy. This policy was socialized again to all KUD Makarti farmers on October 5, 2022 which was attended by 191 farmer members (training materials and training attendance lists can be shown during the audit). KUD Makarti member farmers have also committed through the statement/declaration “RSPO Certification Commitment” on No. 8 that "Ensure that there are no child labor practices in plantation operations and stop the practice of child labor that is still running".</p> <p>Based on interviews with several farmers (Pak Srihadi, Pak Ali Maksum and Pak Misran) during field visits during the current audit, that farmers in general have understood the policy regarding prohibiting the use of underage workers. Farmers admit that there are no workers in the field who are under 18 years old.</p> <p>Based on the verification of the KUD Makarti field worker list document for the period December 2022, that there are no workers under the age of 18, the youngest worker based on the list is on behalf of Nanang, 26 years old working on the A. Rohman plot (MKT.01.019) and harvesters on behalf of Aris is 27 years old working on the M. Amin plot (MKT.02.002).</p>	<p>Complied</p>
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<p>Milestone B</p>	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>	<p>KUD Makarti is still consistently implementing the policy regarding prohibition of child labour set in Decree No. 02/SK/ICS/KUD-MKT/IV/2019”, dated 8 April 2019, set that:</p> <ul style="list-style-type: none"> <li>• For KUD Makarti members not to employ children under 18 years of age.</li> <li>• 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.</li> </ul> <p>This policy refers to regulations in Indonesia, namely Law no. 13 of 2003 concerning the prohibition of employing child labor and until the surveillance audit was carried out there were no changes to this policy. This policy was socialized again to all KUD Makarti farmers on October 5, 2022 which was attended by 191 farmer members (training materials and training attendance lists can be shown during the audit). KUD Makarti member farmers have also committed through the statement/declaration “RSPO Certification Commitment” on No. 8 that "Ensure that there are no child labor practices in plantation operations and stop the practice of child labor that is still running".</p> <p>Based on interviews with several farmers (Pak Srihadi, Pak Ali Maksum and Pak Misran) during field visits during the current audit, that farmers in general have understood the policy regarding prohibiting the use of underage workers. Farmers admit that there are no workers in the field who are under 18 years old.</p> <p>Based on the verification of the KUD Makarti field worker list document for the period December 2022, that there are no workers under the age of 18, the youngest worker based on the list is on behalf of Nanang, 26 years old working on the A. Rohman plot (MKT.01.019) and harvesters on behalf of Aris is 27 years old working on the M. Amin plot (MKT.02.002).</p>	<p>Complied</p>
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<b>Criteria 3.3:</b> Workers’ pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.			
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	<p>KUD Makarti has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No. 23/SK/ICS/KUD-MKT/IV/2019 dated 21 April 2019 concerning Wage Payments, mentioned that KUD Makarti will pay worker’s wages referring to applicable government regulation.</p> <p>Smallholder members of KUD Makarti have also stated their commitment in the farmer commitment declaration; that the <i>payment of wages refers to government regulations stipulated by the Governor of Jambi</i>, taking the example of a commitment document signed by the smallholder, such as:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Ali Maksum (MKT.07.007) signed on 23 August 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Srihadi (MKT.05.014) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Soniran (MKT.07.005) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Misran (MKT.07.013) signed on 25 October 2020.</li> </ul> <p>Regional regulations regarding wages are based on Jambi Governor Decree No. 1047/KEP.GUB/DISNAKERTRANS-3.3/2022 dated 28 November 2022 concerning Determination of the minimum wage for Jambi City for 2023 of IDR 2,943,033.08 per month or IDR 117,721.32 per day.</p> <p>KUD Makarti has set worker wage standards referring to the Governor’s Decree for 2022 dated 9 December 2022 through the Decree of the Head of Operations no. 23/SK/ICS/KUD-MKT/IV/2019</p>	Complied

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		<p>dated 31 December 2022 regarding the determination of the UMP and Conversion at KUD Makarti as follows:</p> <table border="1"> <thead> <tr> <th>Provincial Minimum Wage on 2023</th> <th>Per day (25 working days per month)</th> <th>Hourly (7 hours per day)</th> </tr> </thead> <tbody> <tr> <td>IDR 2,943,033.08</td> <td>IDR 117,721.32</td> <td>IDR 16,817.33</td> </tr> </tbody> </table>	Provincial Minimum Wage on 2023	Per day (25 working days per month)	Hourly (7 hours per day)	IDR 2,943,033.08	IDR 117,721.32	IDR 16,817.33																									
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IDR 2,943,033.08	IDR 117,721.32	IDR 16,817.33																															
Milestone A	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>KUD Makarti has set wages for operational activities in the plantation, as follows:</p> <table border="1"> <thead> <tr> <th>Activity</th> <th>units</th> <th>time</th> <th>Prestasi</th> <th>Wage (IDR)</th> <th>Rate/hour (IDR)</th> </tr> </thead> <tbody> <tr> <td>Harvesting</td> <td>hours</td> <td>3</td> <td>1,5 ton per person</td> <td>150,000 – 200,000</td> <td>IDR 225.000 - 300,000</td> </tr> <tr> <td>Pruning</td> <td>days</td> <td>3</td> <td>2 Ha</td> <td>1,200,000 – 1,500,000</td> <td>IDR 400.000 - 500,000</td> </tr> <tr> <td>Manuring</td> <td>hours</td> <td>4</td> <td>10 sack per day</td> <td>IDR 15.000 IDR 10.000 (janjang kosong)</td> <td>IDR 150.000</td> </tr> <tr> <td>Spraying</td> <td>cap</td> <td>1 day</td> <td>15 cap per hari</td> <td>IDR 10.000</td> <td>IDR 150.000</td> </tr> </tbody> </table>	Activity	units	time	Prestasi	Wage (IDR)	Rate/hour (IDR)	Harvesting	hours	3	1,5 ton per person	150,000 – 200,000	IDR 225.000 - 300,000	Pruning	days	3	2 Ha	1,200,000 – 1,500,000	IDR 400.000 - 500,000	Manuring	hours	4	10 sack per day	IDR 15.000 IDR 10.000 (janjang kosong)	IDR 150.000	Spraying	cap	1 day	15 cap per hari	IDR 10.000	IDR 150.000	Complied
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Manuring	hours	4	10 sack per day	IDR 15.000 IDR 10.000 (janjang kosong)	IDR 150.000																												
Spraying	cap	1 day	15 cap per hari	IDR 10.000	IDR 150.000																												
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 the audit, the employee's payslips are verified, as follows:</p> <p>1) Harvesting:</p> <ul style="list-style-type: none"> <li>- Payment slip December 2022 on behalf harvester Sukirno, Plot Soniran (KT Harapan Jaya), FFB weight: 3,280 kg; salary Rp. 656,000 (@Rp. 200,000/kg).</li> <li>- Payment slip October 2022 on behalf harvester Darmanto, Plot Suroso (KT Sido Maju), FFB weight: 3,810 kg; salary Rp. 762,000 (@Rp. 200,000/kg).</li> </ul>	Complied																														

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		<ul style="list-style-type: none"> <li>- Payment slip November 2022 on behalf harvester Miyanto, Plot Suroto (KT Harapan Jaya), FFB weight: 2,720 kg; salary Rp. 544,000 (@Rp. 200,000/kg).</li> <li>-</li> <li>2) Pruning: Worker on behalf of Sukirno, pruning on the área/plot owned by Mr. Soniran on June 12, 2022, yield: 2 ha, salary IDR 1,500,000 (@Rp 1,500,000 per 2 ha</li> <li>3) Spraying (Team TUS employees) Sprayed by the TUS Team on behalf of Purwadi, sprayed in Mr. Soniran's garden, yield 30 stamps, wages of IDR 300,000 (@ IDR 10,000 per cap)  Sprayed by the TUS Team on behalf of Mianto, sprayed in Mr. Tumaji's plot, yielded 30 stamps, wages of IDR 300,000 (@ IDR 10,000 per stamp)</li> <li>4) Fertilizer/Manuring: Application of empty bunch fertilizer on Rohmad's plot, carried out by workers on behalf of Samidi in August 2022, yield: 25 sacks, wages of IDR 250,000 (@ IDR 15,000 per sack).  KCI fertilizer application on Rujikan's land, carried out by workers on behalf of Timbul in January 2023, yield: 12 sacks, wages IDR. 180,000 (@ IDR 10,000 per sack).</li> </ul> <p>Based on the sample wage slip for workers above, KUD Makarti has applied wages to workers in accordance with applicable regulations i.e Jambi Governor Decree No. 1047/KEP.GUB/DISNAKERTRANS-3.3/2022 dated 28 November 2022 concerning Determination of the minimum wage for Jambi City for 2023 of IDR 2,943,033.08 per month or IDR 117,721.32 per day.</p>	
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<b>Criteria 3.4:</b> Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).	<p>All KUD Makarti farmers have committed through the RSPO Certification Commitment listed in point [5]. Respect the right of workers to submit complaints. taking the example of a commitment document signed by the smallholder, such as:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Ali Maksum (MKT.07.007) signed on 23 August 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Srihadi (MKT.05.014) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Soniran (MKT.07.005) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Misran (MKT.07.013) signed on 25 October 2020.</li> </ul> <p>Based on interviews with several farmers during visits to farmer plots (Bpk. Srihadi, Bpk. Ali Maksum and Bpk. Misran), that in general farmers (Smallholders) have understood the commitment to respect workers' rights to express their grievances.</p>	Complied
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>Labor training on October 5 2022 regarding Fair Employment Practices, Workers' Rights, Prohibition of Discrimination, Underage Child Labor and Minimum Wage (UMK/P), this training was attended by 186 farmers (discussion materials and abscesses can be shown during the audit).</p> <p>Based on interviews with several farmers during visits to farmer plots (Bpk. Srihadi, Bpk. Ali Maksum and Bpk. Misran), that in general farmers (Smallholders) have understood the commitment to respect workers' rights to express their grievances.</p>	Complied
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	<p>KUD Makarti has a mechanism on External and Internal Complaints - <i>Pengaduan dan keluhan Pekerja Petani Anggota dan Pekerja No.</i></p>	Complied

		<p>78/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019, explaining that: "members or other parties (external) can submit suggestions or complaints submitted to the Approval Secretaries (Sufyan Sahuri) in written form, complaints can also be submitted through the Chairman of the Farmer Group (9 farmer groups), than the chairman of the farmer group must submit to the Approval Committee".</p> <p>Reports and complaints from members or other parties, must not contain elements of:</p> <ul style="list-style-type: none"> <li>i. Things that contain elements of SARA,</li> <li>ii. Things that can trigger conflict,</li> <li>iii. Domestic violence,</li> <li>iv. Sexual Harassment that has nothing to do with ICS activities</li> <li>v. Human Rights Violations,</li> <li>vi. Matters of a criminal nature outside of ICS activities</li> </ul> <p>The confidentiality of the Reporting Person is guaranteed. The Approval Committee is prohibited from disclosing the identity of the reporter to the public or other parties. Resolution of complaints or suggestions through deliberation to reach a consensus.</p> <p>The subject of the complaint which is confidential, if it cannot be resolved internally in the KUD Makarti, the KUD Makarti management will submit the matter to the competent authority for further action.</p> <p>This procedure has been socialized or trained to farmers and workers on 27 July 2020, this socialization was attended by 10 member and workers at Farmer Group/KT Barokah, attended by 25 members of KT Sumber Tani A and B, dated 28 July 2020 attended by 20 members of KT Harapn Jaya, dated 29 July 2020 attended by 23 members of KT Monco Warno A, on 30 July 2020 attended by 18 members of KT Sido Maju, on 31 July 2020 attended by 22 members of KT Sidomulyo and</p>	
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		<p>1 – 4 August 2020 attended by 97 members of KT Sri Rejeki, KT Sumber Raharjo, KT Sumber Tani A and B.</p> <p>KUD Makarti also provides a suggestion/complaint box for member farmers and also workers who are placed in the KUD Makarti office. The box is always monitored by the Secretary of KUD Makarti Bpk. Sufyan Sahuri. Until this audit was conducted, there were no complaints recorded in the suggestion/complaint box.</p> <p>Based on interviews with workers/harvesters (on behalf of Mr. Teguh and Ngatiman) that if there are complaints, harvesters will convey them directly (orally) to the Chair of the Farmer Group or also to the farmers where they work. They admit that until now there have been no complaints that have been submitted.</p>	
<b>Criteria 3.5: Working conditions and facilities are safe and meet minimum legal requirements.</b>			
Eligibility	Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).	<p>Smallholder member has signed the statement letter "Pernyataan Pekebun" which stated at point 6 "Menyediakan kondisi dan fasilitas kerja yang aman" (Provide safe working condition and facility).</p> <p>KUD Makarti has provide PPE for smallholder member including workers:</p> <p>Harvester: Safety helmet, Safety boots, Safety glasses</p> <p>Spraying workers: Apron, Masker, Rubber Handgloves, Safety glasses</p> <p>APAR is available in KUD office as an emergency tool in case of fire.</p> <p>First aid equipment was provide by KUD Makarti for each smallholder Group "Kelompok Tani". First aid equipment provision were evident as per "Surat Serah Terima Kotak P3K" since February 2020 for 11 Kelompok Tani consist of: Kelompok Tani Harapan Jaya, Moncowarno A, Moncowarno B, Sidomaju, Sidomulyo, Sri Rejeki A, Sri Rejeki B, Sumber Raharjo, Sumber Tani A, Sumber Tani B, Barokah. Each year KUD Makarti provide or replenish the first aid kit equipment and</p>	Complied

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		<p>medicine for all smallholder Group. Latest provision on 10 November 2022.</p> <p>Guidance for first aid handling also provide for each Kelompok Tani and were sighted during audit as documented in "Fungsi dan cara Penggunaan Obat/Alat dalam Kotak P3K. Training on first aid handling has been conducted on 2 – 14 August 2021 and 27 October 2021; refreshment training has been conducted on 5 October 2022.</p> <p>KUD Makarti has identify the OHS risk and analysis as per "Prosedur Keselamatan dan Kesehatan Kerja" dated 7 March 2020. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, FFB transportation, manuring and upkeeping. OHS risk analysis were evaluated each year by ICS. Latest evaluation on 2022 as per "Analisis Resiko Kerja Tahun 2022", there is no changing in the risk analysis and risk control and mitigation.</p>	
Milestone A	<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>Training for OHS and safety risk associated with farm work (including that of pesticide use) and how to mitigate them has been conducted regularly by ICS KUD Makarti, latest training conducted on 5 October 2022.</p> <p>Evidence of training were available as per "Notulensi pelatihan BMP dan K3", attendance list and photo documentation. Training attend by all smallholder member from all Kelompok Tani.</p> <p>During interview with smallholder member at Kelompok Tani Barokah, Moncowarno A, Harapan Jaya, Sri Rejeki KUD Makarti confirmed that smallholder member are aware with health and safety risk in their activity of farm work.</p>	Complied
Milestone B	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> <li>• Safe and adequate housing, where applicable,</li> <li>• Access to basic first aid supplies</li> </ul>	<p>Workers including smallholder family member have access to safe working conditions and amenities.</p> <p>Each workers and smallholder has their own housing. During field visit to smallholder housing shown that the housing condition is standard</p>	Complied

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	<ul style="list-style-type: none"> <li>• Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work.</li> <li>• Adequate drinking water</li> <li>• Access to toilets</li> </ul>	<p>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 provide by KUD Makarti for each Smallholder Group. There are 11 smallholder group of KUD Makarti has receive first aid kit. During field observation confirmed that first aid kit provide has met with the standard. Evidence of First aid kit provision are available as per "Surat Serah Terima Kotak P3K" since 3 February 2020. Each year KUD Makarti provide or replenish the first aid kit equipment and medicine for all smallholder Group. Latest provision on 10 November 2022.</p> <p>PPE has been provide by KUD Makarti for all smallholder member including workers, evidence of PPE provision can be demonstrated during audit. Latest provision on 10 November 2022 as per "Berita Acara Serah Terima APD dan Kotak P3K tahun Buku 2022". PPE provide consist of 33 unit of boot safety shoes, 253 pcs safety helmet. PPE usage by smallholder member and workers are monitor by each head of Kelompok Tani to ensure the appropriate PPE use by workers during working (harvesting, manuring or spraying).</p> <p>OHS and PPE training has been conducted on 22 Feb 2022 by PT BGR (Bahari Gembira Ria).</p>	
<b>Criteria 3.6:</b> There is no discrimination, harassment, or abuse on the farm.			
Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).	Group Manager has established decree as per "Surat Keputusan Nomor: 14/SK/ICS/KUD-MKT/IV/2019", dated 3 February 2019 related Prohibition of Discrimination, Forced and Trafficked Labour, explaining: "prohibition of discrimination (skin), color, ethnicity, sex, religion, political affiliation, etc.), prohibition of forced labor,	Complied

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		<p>prohibition of detention, workers' wages if the worker resigns and prohibits trafficking in persons/labor in any form".</p> <p>All KUD Makarti farmers have committed through the RSPO Certification Commitment listed in point [7], that: "There is no discrimination, harassment and violence in the plantation. taking the example of a commitment document signed by the smallholder, such as:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of farmer Ali Maksum (MKT.07.007) signed on 23 August 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Srihadi (MKT.05.014) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Soniran (MKT.07.005) signed on 25 October 2020.</li> <li>- RSPO Certification Commitment on behalf of farmer Misran (MKT.07.013) signed on 25 October 2020.</li> </ul> <p>Based on interviews with sample farmers (Bpk. Srihadi, Bpk. Ali Maksum and Bpk. Misran), it was found that farmers quite understood and were able to explain policies and commitments related to policies on discrimination and forced labor.</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>Labor training on October 5 2022 regarding Fair Employment Practices, Workers' Rights, Prohibition of Discrimination, Underage Child Labor and Minimum Wage (UMK/P), this training was attended by 186 farmers (discussion materials and abscesses can be shown during the audit).</p> <p>Based on interviews with several farmers during visits to farmer plots (Bpk. Srihadi, Bpk. Ali Maksum and Bpk. Misran), that in general farmers (Smallholders) have understood the commitment to respect workers' rights to express their grievances.</p>	<p>Complied</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>Based on interviews during the audit with farmers; Bpk. Srihadi (ID: MKT.05.014 – KT Sidomulyo), Bpk. Ali Maksum (ID: MKT.11.004 – KT Sido Mukti) and Bpk. Misran (ID: MKT.07.013 – KT Sido Mukti), it is proven that workers in KUD Makarti can freely express their relation to equal rights in doing work and there has never been any practice of work based on coercion (forced labor) which is also related to discrimination.</p> <p>Although it has been explained above that: Based on the KUD Makarti employee list for the period 2023, there are total of 169 workers (harvester: 131, FFB weigher - Timbang TBS: 24 dan FFB loader TBS: 14), all workers are people living in villages around KUD Makarti plantations (100% of the villagers around ex-transmigration). All of workers are male (100%).</p> <p>Based on interviews with workers/harvesters (on behalf of Mr. Teguh and Ngatiman) that workers are freely given the right to express that they work in a place that is free from discrimination, harassment or violence, there is no coercion or voluntarily and mutual understanding.</p>	<p>Complied</p>
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**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.

<p>Eligibility</p>	<p>Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).</p>	<p>KUD Makarti and all smallholder member has a commitment to protect the HCV area and maintain HCV area. HCV assessment was conducted in January 2019 by SNV Netherland Development organization and reassessment on June 2020 for new smallholder member. There is no changing on HCV assessment since there is no new additional member on 2022.</p> <p>Report of HCV assessment were available in "Laporan Penilaian NKT di Areal Usaha Perkebunan Sawit Petani Swadaya KUD Makarti" dated May 2019. Reassessment report of HCV 2020 also available in "Laporan Penilaian NKT Petani Swadaya KUD Makarti" dated June 2020. According to HCV assessment there is no HCV area identified at smallholder plot. However there were identified several animal which was protected by KUD Makarti such as: <i>Naja sumatrana</i>, <i>Phyton reticulatus</i>, <i>Geosperlia striata</i>. No RTE species or protected species by law identified.</p> <p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p>	<p>Complied</p>
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		Commitment of smallholder member to protect the HCV and HCS forests also stated in "Surat Pernyataan Pekebun" point 12 "melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-hatian, signed and witnessed by Group Manager KUD Makarti.	
Milestone A	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• The importance of maintaining and conserving HCVs and HCS forests</li> <li>• Human-wildlife conflict; and</li> <li>• Rare, threatened and endangered species and important ecosystems.</li> </ul>	<p>Refreshment training on maintaining and conserving HCVs and HCS forests, Rare, threatened and endangered species and important ecosystems has been conducted on 5 October 2022.</p> <p>Evidence of training can be demonstrated during audit as per "Notulensi Pelatihan NKT dan SKT" dated 5 October 2022. Training deliver by ICS team. Training attend by all smallholder member.</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 SNV Netherland Development organization.</p>	Complied
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable	<p>Based on field visit and interview with smallholder member sampled 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 KUD Makarti and also regulation. KUD Makarti has establish the procedure for animal protection and conflict prevention between human and animal as per "SOP Penanganan Konflik Manusia dan Satwa Liar No: 35/SOP-KUD-MKRSM/IV/2019".</p> <p>Report of HCV assessment were available in "Laporan Penilaian NKT di Areal Usaha Perkebunan Sawit Petani Swadaya KUD Makarti" dated May 2019. According to HCV assessment there is no HCV area identified at smallholder plot. However there were identified several animal which was protected by KUD Makarti such as: <i>Naja sumatrana</i>, <i>Phyton reticulatus</i>, <i>Geosperlia striata</i>. No RTE species or protected species by law identified.</p> <p>RTE species monitoring has been performed by each Smallholder Group in their smallholder member plots. Record of monitoring available in "Laporan Monitoring HCV Perkebunan KUD Makarti tahun</p>	Complied

		<p>2022". Sample seen: monitoring form at smallholder group plot Kelompok Tani Harapan Jaya, since Jan – Dec 2022 there is a presence of animal such as: <i>Naja sumatrana</i>, <i>Geopelia striata</i>, <i>Tyto alba</i>, <i>Felis bengalensis</i>, <i>varanus salvator</i>.</p> <p>KUD Makarti has establish the procedure of animal protection and conflict prevention between animal and human as per "SOP Pengelolaan Nilai Konservasi Tinggi (NKT) No: 73/SOP-KUD-MKRSM/XI/2020 dated 4 November 2020. The procedure has been socialized to all members, latest socialization on 5 October 2022.</p>	
<p><b>Criteria 4.2:</b> 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>			
<p>Eligibility</p>	<p>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>	<p>KUD Makarti has a commitment to protect the HCV area and maintain HCV area. HCV assessment has been conducted since January 2019 by SNV Netherland Development organization ; for new smallholder member, HCV assessment and validation has been conducted since first admission of new member and updated annually, sample seen:</p> <ul style="list-style-type: none"> <li>- "Lembar Validasi HCV Petani KUD Makarti" on behalf Sugeng P, ID No. MKT 01.004 dated 11 October 2022, according to HCV assessment for his plot, there is no HCV area and RTE species identified.</li> <li>- "Lembar Validasi HCV Petani KUD Makarti" on behalf Taufik Hidayat, ID No. MKT 02.006 dated 03 October 2022, according to HCV assessment for his plot, there is no HCV area and RTE species identified.</li> <li>- "Lembar Validasi HCV Petani KUD Makarti" on behalf Nakum, ID No. MKT 08.001 dated 7 November 2022, according to HCV assessment for his plot, there is no HCV area and RTE species identified.</li> </ul>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>- "Lembar Validasi HCV Petani KUD Makarti" on behalf Misran, ID No. MKT 07.006 dated 4 October 2022, according to HCV assessment for his plot, there is no HCV area and found RTE species identified <i>Felis bengalensis</i>.</li> <li>- "Lembar Validasi HCV Petani KUD Makarti" on behalf Rasmani, ID No. MKT 05.017 dated 7 November 2022, according to HCV assessment for his plot, there is no HCV area and RTE species identified.</li> </ul> <p>During audit ASA3 there is no new additional member of KUD Makarti. Report of HCV assessment were available in "Laporan Penilaian NKT di Areal Usaha Perkebunan Sawit Petani Swadaya KUD Makarti" dated May 2019. According to HCV assessment there is no HCV area identified at smallholder plot. However there were identified several animal which was protected by KUD Makarti such as: <i>Naja sumatrana</i>, <i>Phyton reticulatus</i>, <i>Geopelia striata</i>. No RTE species or protected species by law identified.</p> <p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p> <p>According to planting year date of all smallholder member, confirmed that there is no planting after November 2005. Mostly planting year of smallholder member are since 1996, some of smallholder member newest planting year were 2004 (conversion from food crops). Palm oil plantation of KUD Makarti are government program of transmigration since 1995.</p> <p>During audit ASA3 there is no additional new member and new area of plantation.</p>	
Milestone A	Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since	During audit ASA3 there is no new additional member and there is no new planting. The plantation is existing plantation.	Complied

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	<p>November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>According to reporting template for Disclosure of areas cleared without HCV assessment since November 2005 (Independent Smallholder) for smallholder member of KUD Makarti, confirmed that there is no non compliant land clearance. It was reported by KUD Makarti to RSPO on October 2020. Based on review by RSPO confirmed on 8 October 2020 that "The disclosure form has been reviewed and there were no anomalies observed. As all 51 farmers have disclosed land clearance for oil palm plantation prior to November 2005. LUCA will not be applicable and the 51 farmers may proceed with the certification process".</p> <p>There is no new planting after November 2005 at KUD Makarti. Mostly planting year of smallholder member are since 1996, some of smallholder member newest planting year were 2004 (conversion from food crops).</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>During audit ASA3 there is no new additional member and there is no new planting. The plantation is existing plantation.</p> <p>According to reporting template for Disclosure of areas cleared without HCV assessment since November 2005 (Independent Smallholder) for smallholder member of KUD Makarti, confirmed that there is no non compliant land clearance. It was reported by KUD Makarti to RSPO on October 2020. Based on review by RSPO confirmed on 8 October 2020 that "The disclosure form has been reviewed and there were no anomalies observed. As all 51 farmers have disclosed land clearance for oil palm plantation prior to November 2005. LUCA will not be applicable and the 51 farmers may proceed with the certification process".</p> <p>There is no new planting after November 2005 at KUD Makarti. Mostly planting year of smallholder member are since 1996, some of smallholder member newest planting year were 2004 (conversion from food crops).</p>	<p>Complied</p>

<p><b>Criteria 4.3</b> New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> <li>• Do not replace any HCVs</li> <li>• Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach</li> <li>• Are not on steep slopes (more than 25 degrees or as in the National Interpretation)</li> <li>• Are not on peat areas of any depth.</li> </ul>			
Eligibility	<p>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>	<p>Group manager KUD Makarti has develops the procedure for planting in slopes as defined in "SOP Pengendalian Erosi Tanah No: 24/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019.</p> <p>According to procedure, sloping area are managed by terracing (individual terrace), prohibiting to conduct blanket chemical spraying to prevent soil erosion and palm frond stacking.</p> <p>All smallholder member of KUD 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>In this audit, 17 smallholder member are sampled. During field visit and interview with sampled smallholder member confirmed that they have aware the commitment 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.</p> <p>There is no new planting after November 2005 at KUD Makarti. Mostly planting year of smallholder member are since 1996, some of smallholder member newest planting year were 2004 (conversion from food crops).</p>	Complied
Milestone A	<p>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</p>	<p>Based on interview and document verification, confirmed that there is no planing for KUD Makarti to do the new planting or expansion. All member plantation are existing palm oil plantation. There is no land</p>	Not Applicable

	November 2019, as identified by the simplified combined HCV and HCS approach, before any land preparation commences	bank near to KUD Makarti, new expansion is no longer possible for KUD Makarti. During this audit there is no additional new member.	
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 interview and document verification, confirmed that there is no planing for KUD Makarti to do the new planting or expansion. All member plantation are existing palm oil plantation. There is no land bank near to KUD Makarti, new expansion is no longer possible for KUD Makarti. There is no new planting after November 2005 at KUD Makarti. Mostly planting year of smallholder member are since 1996, some of smallholder member newest planting year were 2004 (conversion from food crops).	Not Applicable
<b>Criteria 4.4:</b> Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices.			
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).	There is no peat land according to field survey, Soil Maps overlay and GAP Analysis conducted by ICS KUD Makarti. GAP Analysis for new smallholder member conducted since first admission of member. There is no peat land over the land of KUD Makarti. It was confirmed during field visit and soil maps overlay using a Land Unit map published by SNV Netherland Development organization. Generally the soil type of KUD Makarti consist of: - Kandiudults (25%), Dystropepts (20%), Tropaquepts (50%), Haploperox (5%). No peatlands were found and in general the soil characteristics were quite suitable for oil palm cultivation. All smallholder member of KUD 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	Complied

		<p>intrusion" and point 14 "Use of best management practices for oil palm on peat".</p> <p>However there are some swamp and lowland area in KUD Makarti. Drainage system has been developed in the lowland area. Main drain and secondary drain has been develop for water management to ensure the oil palm plantation can growth normally.</p>	
Milestone A	<p>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.</p>	<p>Training BMP on peat has not carried out by KUD Makarti since there is no peat soil identified.</p> <p>Refreshment training for BMP has been caried out by KUD Makarti on <b>5 October 2022</b> to all smallholder member. Training topic consist of: harvesting, fertilizing, spraying, weeds control and integrated pest management.</p> <p>During interview with sampled smallholder member confirmed that they have aware and understand regarding the best management practices in their plantation.</p>	Not Applicable
Milestone B	<p>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.</p>	<p>There is no peat land over the land of KUD Makarti. It was confirmed during field visit and soil maps overlay using a Land Unit map published by SNV Netherland Development organization. Generally the soil type of KUD Makarti consist of:</p> <ul style="list-style-type: none"> <li>- Kandiudults (25%), Dystropepts (20%), Tropaquepts (50%), Haploperox (5%).</li> </ul> <p>No peatlands were found and in general the soil characteristics were quite suitable for oil palm cultivation.</p> <p>All smallholder member of KUD 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" and point 14 "Use of best management practices for oil palm on peat".</p>	Not Applicable

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		<p>"Surat Keputusan No: 13/SK/ICSA/KUD-MKT/IV/2019 Larangan bakar lahan, No peat, No Forest, No Conflict", dated 8 April 2019. Latest socialization for the KUD policy has been conducted on 10 – 23 March 2021. Evidence of socialization were available during audit.</p> <p>Water management and monitoring of subsidence rate is not applicable since there is no peat soil identified in area of KUD Makarti. However there are some swamp and lowland area in KUD Makarti. Drainage system has been developed in the lowland area. Main drain and secondary drain has been develop for water management to ensure the oil palm plantation can growth normally.</p>	
<b>Criteria 4.5:</b> Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.			
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>There is no peat land according to field survey, soil maps overlay and GAP Analysis conducted by ICS KUD Makarti.</p> <p>Based on Soil map and river map shown that generally plantation of KUD 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 KUD Makarti.</p> <p>All smallholder member of KUD 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>However there are lowland area in KUD Makarti. Drainage system has been developed in the lowland area. Main drain and secondary drain has been develop for water management to ensure the oil palm plantation can growth normally.</p>	Not Applicable
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>There is no peat land according to field survey, soil maps overlay and GAP Analysis conducted by ICS KUD Makarti.</p> <p>Based on Soil map and river map shown that generally plantation of KUD 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 KUD Makarti.</p>	Not Applicable

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		All smallholder member of KUD 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".	
Milestone B	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>There is no peat land according to field survey, soil map overlay and GAP Analysis conducted by ICS KUD Makarti. Soil maps are available in KUD Office. According to soil maps overlay, soil type identified in KUD Makarti consist of: Kandiudults (25%), Dystropepts (20%), Tropaquepts (50%), Haploperox (5%).</p> <p>All smallholder member of KUD 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" and point 14 "Use of best management practices for oil palm on peat".</p> <p>KUD Makarti also has a policy to prohibit land clearing and planting on peat area or peat ecosystem according to "Surat Keputusan No: 13/SK/ICSA/KUD-MKT/IV/2019 Larangan bakar lahan, No peat, No Forest, No Conflict", dated 8 April 2019. Refreshment socialization of policy has been conducted, latest socialization on 5 October 2022.</p>	Not Applicable
<b>Criteria 4.6:</b> 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).	<p>KUD Makarti has a policy to prohibit land preparation and pest control by burning as per "Surat Keputusan No: 13/SK/ICSA/KUD-MKT/IV/2019 Larangan bakar lahan, No peat, No Forest, No Conflict", dated 8 April 2019".</p> <p>Socialization of policy and decree letter has been carried out to all smallholder member by KUD Makarti. Evidence of socialization can be demonstrated during audit. During interview with smallholder member confirmed that they aware regarding the policy of no burning for land preparation, pest control and waste management.</p>	Complied

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		<p>All smallholder member of KUD Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control".</p> <p>KUD Makarti has establish the procedure for wate management including domestic waste and hazardous waste as per "Prosedur Pengelolaan Limbah Plastik di Kebun KUD Makarti No: 51/SOP-KUD-MKRSM/IV/2109" and "SOP Intsruksi Pembersihan Kemasan Bahan Kimia dan Penggunaannya No: 65/SOP-KUD-MKRSM/IV/2019". According to the procedure, waste manage without burning and no open fire was allowed for the waste management.</p> <p>During field visit to sampled smallholder member, confirmed that the smallholder member has understand the waste management and no open fire was allowed.</p>	
<p>Milestone A</p>	<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"> <li>• Alternatives to fire for land preparation and farm waste management (where appropriate possible).</li> <li>• Alternatives to fire for pest control.</li> <li>• Fire prevention and how to respond to and manage fires in their plots.</li> </ul>	<p>During field visit to smallholder plots, there is no evidence of new burning for land preparation for oil palm by smallholders.</p> <p>Refresment training and socialization related to zero burning and SOP of KUD Makarti has been conducted on 5 October 2022 to all smallholder member. Evidence of socialization can be demonstrated during audit. During interview with smallholder member confirmed that they have aware regarding the zero burning policy for all activity in their plantation.</p> <p>Refreshment training for Fire prevention and mitigation to respon and manage fires in the smallholder plots has been carried out by KUD Makarti on 7 September 2022 by ICS team and Facilitator Alam Hijau Indonesia to all smallholder member from each Kelompok Tani.</p> <p>KUD Makarti has establish the procedure for fire prevention and mitigation as per "SOP Pemadaman Kebakaran Lahan No: 26/SOP-KUD-MKRSM/IV/2019". Socialization of procedure has been caried out during training on 19 - 29 October 2020. Latest socialization has been conducted on 5 October 2022.</p>	<p>Complied</p>

<p>Milestone B</p>	<p>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>	<p>All smallholder member of KUD Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control".</p> <p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. It was confirmed during interview with sampled smallholder. GAP Analysis by ICS KUD Makarti before member admission also ensuring that no smallholder member use fire for land preparation.</p> <p>KUD Makarti has a policy to prohibit land preparation and pest control by burning as per "Surat Keputusan No: 13/SK/ICSA/KUD-MKT/IV/2019 Larangan bakar lahan, No peat, No Forest, No Conflict", dated 8 April 2019".</p> <p>KUD Makarti has establish the procedure for waste management including domestic waste and hazardous waste as per "Prosedur Pengelolaan Limbah Plastik di Kebun KUD Makarti No: 51/SOP-KUD-MKRSM/IV/2109" and "SOP Intsruksi Pembersihan Kemasan Bahan Kimia dan Penggunaannya No: 65/SOP-KUD-MKRSM/IV/2019". According to the procedure, waste manage without burning and no open fire was allowed for the waste management.</p> <p>KUD Makarti has an agreement of Hazardous Waste Management with PT. Anggrek Jambi Makmur as a licenced hazardous waste collector. Agreement contract documented in "Perjanjian Kerjasama antara KUD Makarti dengan PT Anggrek Jambi Makmur No. PT.AJM-KUDM/I/2023 Tentang kerjasama Jasa Pengelolaan Limbah Bahan Berbahaya dan Beracun" dated 12/01/2023. This is stated in agreement related Collection dan handling of Hazardous Waste.</p> <p>KUD Makarti already has a temporary hazardous waste storage before sending it to authorized collectors. The hazardous are from ex pesticide container. The hazardous waste incoming and outgoing are record and monitor in "Buku Penerimaan Limbah B3". According to</p>	<p>Complied</p>
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		monitoring book, hazardous waste has been transport by PT Anggrek Jambi Makmur on 9 January 2023. Total hazardous waste transported was 76 kg. Hazardous waste transport record in "Berita Acara Serah Terima Limbah Kegiatan perkebunan KUD Makarti: dated 9/01/2023.	
<b>Criteria 4.7:</b> Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).	<p>During audit ASA3 there is no information changed related to riparian/buffer zone. There is no new additional member of KUD Makarti. The plantation is existing plantation and same with the previous assessment.</p> <p>Group manager has identifies the riparian buffer zone through HCV Assessment, confirmed that there were no riparian buffer zone identified in KUD Makarti plantation. HCV assessment has been conducted since January 2019 by SNV Netherland Development organization; for new smallholder member, HCV assessment and validation has been conducted since first admission of new member.</p> <p>Report of HCV assessment were available in "Laporan Penilaian NKT di Areal Usaha Perkebunan Sawit Petani Swadaya KUD Makarti" dated May 2019. According to HCV assessment there is no HCV area identified at smallholder plot. There is no buffer zone or riparian in the area of KUD Makarti plantation.</p> <p>All smallholder member of KUD 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>	Complied
Milestone A	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.	Training of riparian buffer zone management has been conducted since 2020 by SNV Netherland Development organization team. Refreshment training for HCV has been conducted by ICS KUD Makarti	Complied

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		<p>on 1 – 31 August 2021, and latest refreshment training conducted on 5 October 2022.</p> <p>During field visit to sampled smallholder plot and interview with smallholder member, confirmed that they have follow the training of HCV and understand the HCV criteria and how to conserve the HCV (if any).</p> <p>According to HCV assessment result confirmed that there is no riparian buffer zone identified in area plantation of KUD Makarti.</p>	
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	<p>According to HCV assessment result confirmed that there is no riparian buffer zone identified in area plantation of KUD Makarti. Report of HCV assessment were available in "Laporan Penilaian NKT di Areal Usaha Perkebunan Sawit Petani Swadaya KUD Makarti" dated May 2019.</p> <p>KUD Makarti has a policy to protect the water source including riparian as per "Himbauan dalam rangka menjaga sumber air untuk seluruh anggota KUD Makarti No: 08/Himbauan menjaga sumber air-KUD-MKRSM/III/2019". According to policy, riparian protection carried out by planting woody plants, prohibit to throw the garbage into the river, prohibit to spraying chemical activity in riparian zone (3 rows of palm trees from the river).</p> <p>KUD Makarti alaso has a procedure to manage HCV as per "SOP Pengelolaan Nilai Konservasi Tinggi No: 73/SOP-KUD-MKRSM/XI/2020". Procedure and policy has been communicated to all smallholder member.</p>	Complied
<b>Criteria 4.8:</b> 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"> <li>Immediately stopping purchasing of these pesticides</li> </ul>	<p>KUD Makarti has a Policy to stop and prohibit paraquat and pesticides categorized as WHO Class 1A or 1B usage as per "Surat Keputusan Nomor: 18/SK/ICS/KUD-MKT/III/2020 Tentang Larangan Penggunaan Pestisida yang dikategorikan WHO" dated 25 March 2020.</p>	Non-compliance

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	<ul style="list-style-type: none"> <li>• Phasing out use of remaining stock by MS A</li> <li>• Providing information for the group manager to keep record of pesticide purchase and use.</li> </ul> <p>(Refer to appendix 1)</p>	<p>During field visit to smallholder plots and interview with smallholder member confirmed that they aware to stop purchase paraquat and no longer use paraquat for weeds control.</p> <p>Spraying activity and pesticide/herbicide application was control by ICS and performed by TUS team KUD Makarti as per "Surat Keputusan Koperasi Unit Desa Makarti Tentang Penunjukan Tim Unit Semprot No: 20/KUD-MKR/SM/III/2020 dated 13 March 2020.</p> <p>Record of pesticide usage are provide and record as per "Buku Catatan Semprot 2022". ICS KUD Makarti recap all pesticide/herbicide usage by smallholder member and kept the record in the office. According to record of pesticide usage 2022 (January – December) there is no pesticide categorized as WHO Class 1A or 1B. Pesticide usage consist of: Supremo (Isopropil Amina Glifosat) and Garlon (Triklpir Butoksi Etil Ester).</p> <p>Non conformity raised during audit:</p> <p>Based on the results of a field visit to the farmer's plots owned by Mr. Misran from KT (farmer group) Sumber Rezeki, it was found that weed spraying was carried out using a herbicide with the active ingredient paraquat (Supretox).</p>	
<p>Milestone A</p>	<p>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 pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).</p>	<p>Training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions has been conducted since 2020 by Dinas Perkebunan Kabupaten Muaro Jambi (Ibu Saulina – Penyuluh lapangan). Training topic consist of: harvesting, fertilizing, spraying (pesticide usage), weeds control and integrated pest management. Latest refreshment raining has been conducted on 5 October 2022 by ICS to all smallholder member.</p> <p>Refreshment training for spraying team (TUS team) also conducted on 22 February 2022 by PT BGR (Naswir &amp; Arfan).</p>	<p>Complied</p>

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		During field visit to smallholder plots and interview with sampled member confirmed that they have aware regarding the BMP on pesticide usage including the risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat restriction usage. They also aware that paraquat and pesticide Class 1A and 1B are prohibited to use in their plantation.	
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.	<p>KUD Makarti has establish the policy and decree letter to prohibit pregnant and breastfeeding women to perform chemical handling including herbicide/pesticide. Decree letter as per "Surat Keputusan Nomor: 11/SK/ICS/KUD-MKT/IV/2019 Tentang Larangan Mempekerjakan Ibu Hamil dan Menyusui Terkait Pekerjaan Pengelolaan Bahan Kimia" dated 8 April 2020. There is no changing on the policy during audit surveillance 3.</p> <p>Spraying activity and pesticide/herbicide application was control by ICS and performed by TUS team KUD Makarti as per "Surat Keputusan Koperasi Unit Desa Makarti Tentang Penunjukan Tim Unit Semprot No: 20/KUD-MKR/SM/III/2020 dated 13 March 2020. All spraying workers are male and no female workers handling pesticide, consist of 5 workers. All TUS team has been trained, latest refreshment training conducted on 22 February 2022 by PT BGR (Naswir &amp; Arfan).</p>	Complied
<b>Criteria 4.9:</b> 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	Not applicable.	Not Applicable
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 since 2020 by facilitator. Refreshment training for BMP has been caried out on 5 October 2022 for all members. Training delivered by ICS KUD Makarti. Training topic consist of: harvesting, fertilizing, spraying	Complied

		(pesticide usage), weeds control and integrated pest management. Evidence of training can be demonstrated. During interview with smallholder sampled member confirmed that they aware with BMPs and well implemented in the field.	
Milestone B	The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.	<p>KUD Makarti has establish "SOP Pengendalian Hama Terpadu (PHT) No: 22/SOP-KUD-MKRSM/IV/2019, dated 3 April 2019.</p> <p>Integrated pest management has been developed by KUD Makarti as per "Rencana Kerja Sensus Hama dan Penyakit Tahun 2022". Evidence of program implementation can be demonstrated as per "Laporan Sensus hama dan Penyakit Tanaman" dated 26 November 2022. Pest and disease monitoring and census conducted twice a year. Based on pest and disease monitoring semester I and II 2022, there were pest attack such as: rats and caterpillar/fireworm, the attack intensity is very low. Intensity of rats and fireworm attack is lesser than previous year with intensity under 5% (0 – 2%).</p> <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. KUD Makarti has provide the barn owl nest 9 unit. To prevent the caterpillar attack, KUD Makarti also planting the beneficial plant <i>Turnera subulata</i>. Since latest audit there is no pesticide usage for pest control.</p> <p>Most of smallholder member using mechanics way to control the weeds and reduce the herbicide usage. According to record of herbicide usage, it was confirmed that there is herbicide reducing since last year approximately 15%.</p>	Complied
<b>Internal Control System requirements for smallholder groups.</b>			
<b>A – ICS: Group entity and group management requirements</b>			

<b>A.1 The Group demonstrates that they are legally formed.</b>			
<b>A.1.1</b>			
Eligibility	The Group has appointed a group manager	<p>There is no change on ICS Group Manager appointment in which it has been seen and reported in the public summary report last year.</p> <p>Sighted the evidence of Joint Declaration to be Involved in RSPO certification of KUD Makarti, Subdistrict of Sungai Gelam, Muaro Jambi Regency, Jambi Province. Those documents stated:</p> <p>“Today, Monday 4 May 2020 at KUD Makarti, Sido Mukti Village, all of us management, employees and farmer groups within the scope of KUD Makarti agree that:</p> <ol style="list-style-type: none"> <li>1. We, who are members of KUD Makarti, are willing to be involved and willing to promote RSPO sustainable palm oil.</li> <li>2. We agree that KUD Makarti as ICS will follow the RSPO principles and criteria.</li> <li>3. We agree that Mr. Sufyan Sahuri will be the group manager who will be responsible for implementing the RSPO P&amp;C.</li> <li>4. We as members, administrators of KUD Makarti and managers of farmer groups will fully support what we have declared together”. <p>The ICS team was appointed based on “Surat Keputusan Nomor : 17/SK/ICS/KUD-MKT/IV/2019” dated 8 April 2019. ICS structure are :</p> <ul style="list-style-type: none"> <li>• Group Manager: Sufyan Sahuri</li> <li>• FFB Monitoring Unit : Sodikin</li> <li>• Register suggest and member complaint unit : Subagyo, purwoto and Agnes Leli</li> <li>• Socialization Unit : Agus Tugiman and Ririn Susilowati</li> <li>• Internal Audit : Hadi Ismanto, Usman and Tri Yuliasih</li> <li>• Integrated pest management Unit : Mianto and Purwadi</li> </ul> </li></ol>	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied

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		<ul style="list-style-type: none"> <li>• Firefighting Unit : Rasmani</li> <li>• Fertilizer and chemical monitoring unit : M Tohirin and Rizki Saputra</li> <li>• Environmental Unit : Budi Santoso, Adhe Ferdiansyah and Wiwit Mentari</li> <li>• Occupational Health and Safety Unit : Subroto, Alfihatul Hakim and Sri Wahyuni</li> </ul>	
<b>A.1.2</b>			
Eligibility	The group manager has evidence of legal identity.	<p>There is no change on ICS Group Manager appointment in which it has been seen and reported in the public summary report last year.</p> <p>KUD Makarti has appointed Mr. Sufyan Sahuri as Group Manager ICS according to joint declaration letter "<i>Deklarasi bersama untuk terlibat dalam sertifikasi RSPO KUD Makarti Kecamatan Sungai Gelam, Kabupaten Muaro Jambi, Provinsi Jambi</i>" dated 4 May 2020.</p> <p>Based on organizational statute, Group Manager elected every 5 years during the annual meeting on that year. Interview with sampled smallholder, they know who is ICS Group Manager and its team.</p>	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied
<b>A1.3</b>			
Eligibility	The group has membership requirements.	<p>There is no change on membership requirements in which it has been seen and reported in the public summary report last year.</p> <p>Membership requirements for participation inside "Standar Operasional Prosedur Pendaftaran Anggota Sertifikasi RSPO" No.02/SOP-KUD-MKRSM/II/2021" dated 22 Februari 2021. The SOP regulates the documentary requirement for the application.</p> <p>Complete the registration requirements:</p> <ul style="list-style-type: none"> <li>• Copy of ID Card</li> <li>• Photograph</li> </ul>	Complied
Milestone A	The group has membership requirements.		Complied
Milestone B	The group has membership requirements.		Complied

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		<ul style="list-style-type: none"> <li>• Copy of land title</li> <li>• Fill the membership registration</li> <li>• Signed the RSPO independent smallholder declaration</li> </ul> <p>The auditor team has ensured that all member has Complied with the "Standar Operasional Prosedur Kriteria dan Syarat Anggota Baru" above. Based on interview with smallholder observed that they have been understanding in membership requirements.</p>	
<b>A.1.4</b>			
Eligibility	All members have signed and acknowledged membership requirements.	<p>All smallholder members of KUD Makarti has formally sign joined the Group as evidence in document "Surat Tanda Daftar Anggota Kelompok Tani". Records was sighted and reviewed, for example :</p> <ol style="list-style-type: none"> <li>Rasmani, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 1 May 2020 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 1 May 2020</li> <li>Sugeng, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 4 April 2020 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 4 April 2020</li> <li>Nakum, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 1 June 2020 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 1 June 2020</li> <li>Djasmin, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 7 February 2019 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 7 February 2019</li> <li>Sriono, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 1 May 2020 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 1 May 2020</li> </ol>	Complied

		<p>f. Suryadi, "Surat Kesediaan Ikut Sertifikasi RSPO" dated 1 May 2020 and "Surat Tanda Daftar Anggota Kelompok Tani" dated 1 May 2020</p> <p>Based on interview with smallholder sampling obtained information that they have been understanding in membership requirements.</p>	
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
<b>A.2 The Group Manager is responsible for managing the Group for certification.</b>			
<b>A.2.1</b>			
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 Manager Operasional ICS 2022 - 2024" dated 2 March 2022, that are contains:</p> <p>a. Training for ICS:</p> <ul style="list-style-type: none"> <li>• RSPO Smallholder Standard INA-NI 2022</li> <li>• BMP training</li> <li>• HCV and HCS training</li> <li>• K3 and PPGD training</li> <li>• FPIC training</li> </ul> <p>b. Training for members:</p> <p>c. Membership:</p> <ul style="list-style-type: none"> <li>• Installation of stake boundary for farmer area</li> <li>• Health check</li> <li>• Socialization of Agronomy Procedures / SOPs</li> </ul> <p>d. Monitoring and implementation of the RSPO P&amp;C</p>	Complied

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		<ul style="list-style-type: none"> <li>e. Carry out a census of plant pests and diseases</li> <li>f. Making owl's nest (tyto alba)</li> <li>g. Farmers' records (harvest, fertilizer and pruning)</li> <li>h. Review of SOP, SK and Policy</li> <li>i. Internal Audit to 100% of members</li> <li>j. Correction of audit findings</li> <li>k. External surveillance audit by BSI Indonesia</li> </ul> <p>Some of the ICS work program by 2022 has been implemented, including: training to all members, BMP training include pest control and plant disease and do RSPO internal audit.</p>	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>The Group Manager have established plan for the implementation of ICS on the form of ""Program Kerja Manager Operasional ICS 2022 - 2024"" dated 2 March 2022 that are contains:</p> <ul style="list-style-type: none"> <li>a. Training for ICS:               <ul style="list-style-type: none"> <li>• RSPO Smallholder Standard INA-NI 2022</li> <li>• BMP training</li> <li>• HCV and HCS training</li> <li>• K3 and PPGD training</li> <li>• FPIC training</li> </ul> </li> <li>b. Training for members:</li> <li>c. Membership:               <ul style="list-style-type: none"> <li>• Installation of stake boundary for farmer area</li> <li>• Health check</li> <li>• Socialization of Agronomy Procedures / SOPs</li> </ul> </li> <li>d. Monitoring and implementation of the RSPO P&amp;C</li> <li>e. Carry out a census of plant pests and diseases</li> </ul>	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.		Complied

		<ul style="list-style-type: none"> <li>f. Making owl's nest (tyto alba)</li> <li>g. Farmers' records (harvest, fertilizer and pruning)</li> <li>h. Review of SOP, SK and Policy</li> <li>i. Internal Audit to 100% of members</li> <li>j. Correction of audit findings</li> <li>k. External surveillance audit by BSI Indonesia</li> <li>l. BDPDKS program for replanting</li> </ul> <p>Training carried out related to oil palm pricing, financial management, BMP for the ICS team :</p> <ul style="list-style-type: none"> <li>• Cooperative Financial Management held on 31 December 2019 and by Badan Nasional Sertifikasi Profesi</li> <li>• OHS and PPE training held on 22 February 2022, instructor : Mr. Naswir and Mr. Arfan from PT Bahari Gembira Ria</li> <li>• FPIC training held on 30 March 2022, instructor : Mr. Adhe Febriansyah from SNV</li> <li>• Best Management Practices Training held on 11 April 2022, instructor : Mr Dani Rahadian from SNV</li> <li>• Group Dynamic and Cooperative Training held on 14 – 15 December 2022, instructor : M. Syaifuddin Zuhri and Mrs. Solina from Dinas Perkebunan Kabupaten Muaro Jambi.</li> <li>• HCV and HCS Training held on 11 November 2022, instructor : Dani Rahadian and M. Tohirin from SNV</li> <li>• Firefighting and Use of Fire Training held on 7 September 2022, instructor : Mrs. Umi Syamsiatun from NGO Alam Hijau (Ahi).</li> <li>• ICS capacity training held on 19 March 2022, instructor : Mr. Adhe Febriansyah from SNV and Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</li> </ul>	
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		<p>Training for members on 5 October 2022 about :</p> <ul style="list-style-type: none"> <li>• Procedures, policies and internal memorandum</li> <li>• Firefighting emergency responses</li> <li>• BMP and Safety</li> <li>• HCV and HCS</li> <li>• Human rights (no discrimination, labour rights, etc)</li> </ul> <p>Available documentary evidence to demonstrate that group members have formally joined the group under Joint Declaration document. All smallholder members have signed joint declaration document regarding to agreement to Complied with organizational rules and implementation of RSPO Independent Smallholder Standard. Individual members can demonstrate the copy of agreement with group manager. Group manager kept the original Contract agreement letter at the office. Contract agreement are covering agreement of smallholder member to comply with RSPO Independent Smallholder certification standard and fulfil the requirement of KUD Makarti term and condition.</p> <p>Smallholder member also signed the statement of commitment to implement the sustainable plantation as per "Surat Pernyataan Pekebun".</p> <p>Compliance of the ICS by smallholder member are assess through annual internal inspection. Latest annual inspection conducted on March – October 2022. Evidence of internal audit are available, such as internal audit checklist and NCR report. Compliance status against requirement of RSPO Independent Smallholder Standard are available. Any findings in the report have been followed up. The group manager can demonstrate compliance of the ICS by individual members.</p>	
<p><b>A.2.2</b></p>			

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<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 by Group Manager such as: RSPO ISH requirement training by SNV, Cooperative Financial Management by Badan Nasional Sertifikasi Profesi, OHS and PPE training by PT Bahari Gembira Ria, FPIC training by SNV, Best Management Practices Training by SNV, Group Dynamic and Cooperative Training by Dinas Perkebunan Kabupaten Muaro Jambi, HCV and HCS Training by SNV, Firefighting and Use of Fire Training by NGO Alam Hijau (Ahi), ICS capacity training by NGO Alam Hijau (Ahi).</p> <p>Group manager ICS have managed sufficient resources to manage KUD Makarti. The Group Manager and Internal Control System has been established based on "Surat Keputusan Nomor : 17/SK/ICS/KUD-MKT/IV/2019" dated 8 April 2019.</p> <p>In KUD Makarti there are 11 farmers group, such as :</p> <ol style="list-style-type: none"> <li>1. Farmer group Barokah</li> <li>2. Farmer group Harapan Jaya</li> <li>3. Farmer group Monco Warno A</li> <li>4. Farmer group Monco Warno B</li> <li>5. Farmer group Sido Maju</li> <li>6. Farmer group Sido Mulyo</li> <li>7. Farmer group Sri Rezeki A</li> <li>8. Farmer group Sri Rezeki B</li> <li>9. Farmer group Sumber Raharjo</li> <li>10. Farmer group Sumber Tani A</li> <li>11. Farmer group Sumber Tani B</li> </ol>	<p>Complied</p>
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		<p>To manage its members and farmers group, ICS Group Manager support by ICS team that consist of :</p> <ul style="list-style-type: none"> <li>• FFB Monitoring Unit : Sodikin</li> <li>• Register suggest and member complaint unit : Subagyo, purwoto and Agnes Leli</li> <li>• Socialization Unit : Agus Tugiman and Ririn Susilowati</li> <li>• Internal Audit : Hadi Ismanto, Usman and Tri Yuliasih</li> <li>• Integrated pest management Unit : Mianto and Purwadi</li> <li>• Firefighting Unit : Rasmani</li> <li>• Fertilizer and chemical monitoring unit : M Tohirin and Rizki Saputra</li> <li>• Environmental Unit : Budi Santoso, Adhe Ferdiansyah and Wiwit Mentari</li> <li>• Occupational Health and Safety Unit : Subroto, Alfihatul Hakim and Sri Wahyuni</li> </ul> <p>Each unit have different responsibility in order to help the ICS Group Manager manages the entire organization.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	<p>KUD Makarti has appointed Mr. Sufyan Sahuri as Group Manager ICS according to joint declaration letter "<i>Deklarasi bersama untuk terlibat dalam sertifikasi RSPO KUD Makarti Kecamatan Sungai Gelam, Kabupaten Muaro Jambi, Provinsi Jambi</i>" dated 4 March 2019. This appointment letter then updated on 4 May 2020 due to additional in ICS Team.</p> <p>The ICS team was appointed based on "Surat Keputusan Nomor : 17/SK/ICS/KUD-MKT/IV/2019" dated 8 April 2019. ICS structure are :</p> <ul style="list-style-type: none"> <li>• Group Manager: Sufyan Sahuri</li> <li>• FFB Monitoring Unit : Sodikin</li> </ul>	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.		Complied

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		<ul style="list-style-type: none"> <li>• Register suggest and member complaint unit : Subagyo, purwoto and Agnes Leli</li> <li>• Socialization Unit : Agus Tugiman and Ririn Susilowati</li> <li>• Internal Audit : Hadi Ismanto, Usman and Tri Yuliasih</li> <li>• Integrated pest management Unit : Mianto and Purwadi</li> <li>• Firefighting Unit : Rasmani</li> <li>• Fertilizer and chemical monitoring unit : M Tohirin and Rizki Saputra</li> <li>• Environmental Unit : Budi Santoso, Adhe Ferdiansyah and Wiwit Mentari</li> <li>• Occupational Health and Safety Unit : Subroto, Alfihatul Hakim and Sri Wahyuni</li> </ul> <p>To manage programs and activities in the KUD Makarti in accordance with the organizational structure, also establish TUPOKSI (Tugas Pokok dan Fungsi - Main Duties and Functions).</p> <p>Training carried out to ICS Group Manager and ICS team, such as :</p> <ul style="list-style-type: none"> <li>• Cooperative Financial Management held on 31 December 2019 and by Badan Nasional Sertifikasi Profesi</li> <li>• OHS and PPE training held on 22 February 2022, instructor : Mr. Naswir and Mr. Arfan from PT Bahari Gembira Ria</li> <li>• FPIC training held on 30 March 2022, instructor : Mr. Adhe Febriansyah from SNV</li> <li>• Best Management Practices Training held on 11 April 2022, instructor : Mr Dani Rahadian from SNV</li> <li>• Group Dynamic and Cooperative Training held on 14 – 15 December 2022, instructor : M. Syaifuddin Zuhri and Mrs. Solina from Dinas Perkebunan Kabupaten Muaro Jambi.</li> </ul>	
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		<ul style="list-style-type: none"> <li>• HCV and HCS Training held on 11 November 2022, instructor : Dani Rahadian and M. Tohirin from SNV</li> <li>• Firefighting and Use of Fire Training held on 7 September 2022, instructor : Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</li> <li>• ICS capacity training held on 19 March 2022, instructor : Mr. Adhe Febriansyah from SNV and Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</li> </ul>	
<b>A.2.3</b>			
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 certification process) and other topics as outlined in the ISH Standard.	<p>KUD Makarti has established a refreshment Training Plan program for existing smallholder member period 2023, as follows:</p> <ul style="list-style-type: none"> <li>- RSPO P&amp;C training (ISH Standard), Agust – Oct 2023</li> <li>- FPIC training, Agust – Oct 2023</li> <li>- Group Dynamics Training, May – June 2023</li> <li>- HCV and HCS (High Carbon Stock) training, Agust – Oct 2023</li> <li>- OHS and First Aid training, Agust – Oct 2023</li> <li>- BMP training, Agust – Oct 2023</li> <li>- Fire fighting training and alternative use of fire and waste management, Agust – Oct 2023</li> <li>- SOP and Policy training/socialization, October &amp; December 2023</li> <li>- Labor training and anti discrimination, Agust – Oct 2023</li> </ul>	Complied
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.	Group manager KUD Makarti has 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. Sample seen for several training which conducted in several phases attend by smallholder member. In addition ICS will make a visit to the homes of members who are unable to attend the training and ICS will provide an explanation regarding the training material.	Complied

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<p>Milestone B</p>	<p>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.</p>	<p>All member smallholder has attended the refreshment training of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operation. Evidence of series training can be demonstrated during audit, sample seen:</p> <ul style="list-style-type: none"> <li>- SOP and Policy socialization on 5 October 2022.</li> <li>- Fire handling, prevention and mitigation training on 7 Sept 2022 and 5 October 2022 by KUD Makarti.</li> <li>- Refreshment training for OHS, first aid, and safety risk associated with farm work (including that of pesticide use) and how to mitigate them has been conducted on 22 February 2022 by PT BGR and 10 Aug 2022 by KUD Makarti.</li> <li>- Refreshment training on maintaining and conserving HCVs and HCS forests, riparian buffer zone management, Rare, threatened and endangered species and important ecosystems on 5 October 2022 by ICS KUD Makarti.</li> <li>- Anti discrimination and labor training on October 2022</li> <li>- FPIC training refreshment on 31 March 2022</li> <li>- BMP training on 11 April 2022, 5 October 2022, 27 October 2022</li> <li>- ICS training on 19 March 2022.</li> </ul> <p>During field visit to smallholder 17 plots sampled and interview with sampled smallholder, it was confirmed that they have aware and understanding of ISH requirement including BMP, HCV, environmental protection, social welfare and workers and business operation. For example:</p> <ul style="list-style-type: none"> <li>- Smallholder are aware about BMP to manage their plots including: safe harvesting method, manuring, pruning, weeds control, pest control.</li> </ul>	<p>Complied</p>
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		<ul style="list-style-type: none"> <li>- Smallholder are aware about RTE species and how to protect the RTE species, prohibition of animal hunting.</li> <li>- Smallholder are aware about protecting riparian by not conducting the chemical spraying in riparian zone, do not throw the rubbish in to the stream or river.</li> <li>- Smallholder are aware to manage the waste such as: ex pesticide container to collect and submit to temporary hazardous waste storage at KUD Makarti office.</li> <li>- Smallholder are aware to pay the minimum wages for the workers and provide safe working condition to prevent the accident an ill health.</li> <li>- Smallholder are aware to manage their plantation and to enhance their FFB production to enhance their earn, understand the FFB market price and price determination by government.</li> </ul>	
<b>B – ICS: Policies and management</b>			
<b>B.1 The group Internal Control System contains documented policies and procedures for operational management.</b>			
<b>B.1.1</b>			
Eligibility	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>There is no change on organization procedures in which it has been seen and reported in the public summary report last year.</p> <p>KUD Makarti has established an ICS implementation mechanism based on Procedure:</p> <ul style="list-style-type: none"> <li>a. SOP “Standar Operasional Prosedur Kriteria dan Syarat Anggota Baru No.01/SOP-KUD-MKRSM/IV/2019” dated 3 April 2019. The SOP regulates the documentary requirement for the membership application.</li> <li>b. SOP “Standar Operasional Prosedur Program Kerja Audit Interna” No. 48/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019.</li> </ul>	Complied

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		<p>c. SOP "Standar Operasional Prosedur Keluar Masuk Anggota No.03/SOP-KUD-MKRSM/IV/2019" dated 3 April 2019. The SOP regulates type of violation by member which may lead to sanction/expulsion, stipulates:</p> <ul style="list-style-type: none"> <li>- If there is a minor violation, for example administrative disorder, then the sanction will be given in the form of a warning in the form of Warning Letter 1 by the Operations manager.</li> <li>- If the time period given in warning 1 has expired to make repairs, then it will be continued with the issuance of Warning Letter 2. If the repair has not been done after the period given in warning 2, a Warning Letter 3 will be issued.</li> <li>- If there is a serious violation that creates a risk of defamation of the organization's reputation, financial embezzlement, manipulation, the operational manager has the right to remove members from membership.</li> </ul> <p>d. SOP "Standar Operasional Prosedur Program Kerja Audit Internal No. 48/SOP-KUD-MKRSM/IV/2019 dated 03 April 2019; the SOP regulates to set and conducts of program internal audit and initial gap audits.</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	Internal audit was conducted from March – October 2022 for 145 members with findings :	Complied
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.	<ul style="list-style-type: none"> <li>• Farmers not understand about FFB pricing</li> <li>• Poles boundary was missing</li> <li>• Not using PPEs</li> <li>• Unripe FFB</li> <li>• Plastic waste found in plot</li> </ul> <p>Records of internal audit was seen for example :</p>	Non-compliance

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		<ul style="list-style-type: none"> <li>• Sriono, Internal audit on 11 August 2022 by Romdoni, no finding</li> <li>• Sugeng Priono, Internal audit on 13 August 2022 by Hadi Ismanto, finding : unripe FFB</li> <li>• Rasmani, Internal audit on 11 August 2022 by Hadi Ismanto, no finding</li> </ul> <p>Non conformity raised during audit:</p> <p>KUD Makarti has an Internal Audit Implementation Procedure No: 06/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019. In the sub-chapter Planning – Audit Stages, stated that the audit was carried out using the data triangulation method collected by the audit team at KUD Makarti by auditing members 100% both field and document audits.</p> <p>From the internal audit documents, it was found that only 145 members (81%) of the 179 members who had been audited. This was reconfirmed by the results of interviews with the Makarti KUD Internal Auditor Team which stated that not all members had been audited. This is not in accordance with the procedures and requirements of the RSPO ISH Standard INA-NI 2022.</p>									
<b>B.1.2</b>											
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>KUD Makarti has been recorded all plantations information including production data for each farmer per month, legality documents (copy of SHM and SKT/SKTC documents) and a copy of the declaration of farmer membership, which includes: no. Farmer ID (KTP), date of birth, address, total area and membership number (attached).</p> <p>The ICS Management of the KUD Makarti has recorded and documented the production or acquisition of FFB per month for each farmer for 2022 period, as follows:</p> <table border="1" data-bbox="1131 1292 1953 1391"> <tr> <td>Farmer</td> <td>Djasmin</td> <td>Farmer</td> <td>Sugeng Priono</td> </tr> <tr> <td>KT</td> <td>Monco Warno B</td> <td>KT</td> <td>Barokah</td> </tr> </table>	Farmer	Djasmin	Farmer	Sugeng Priono	KT	Monco Warno B	KT	Barokah	Complied
Farmer	Djasmin		Farmer	Sugeng Priono							
KT	Monco Warno B		KT	Barokah							
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									

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Month	FFB Production (kg)	Month	FFB Production (kg)
January	3,120	January	1,375
February	3,365	February	1,185
March	2,810	March	1,285
April	3,160	April	940
May	2,430	May	905
June	3,310	June	1,225
July	3,735	July	1,225
August	3,575	August	1,275
September	2,440	September	1,165
October	1,740	October	2,650
November	2,375	November	2,540
December	1,835	December	2,530
Total	33,895	Total	18,300

**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	An annual group business plan is available, which includes <ul style="list-style-type: none"> <li>• Production and income forecasting based on historical records</li> <li>• Plans for expansion</li> </ul>	KUD Makarti has set the annual business plan 2023. 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.	Complied
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		<p>Production and income forecasting are based on historical record 2022. The detail of long-term business plan period 2021 – 2024 as follows:</p> <ul style="list-style-type: none"> <li>• <b>2022</b> – Estimation of FFB Production : 8,500 MT</li> <li>• <b>2022</b> – Actual FFB production: 9,300.24 MT</li> <li>• <b>2023</b> – Estimation of FFB Production : 11,000.46 MT</li> <li>• <b>2024</b> – Estimation of FFB Production : 11,500 MT</li> </ul>	
<p>Milestone A</p>	<p>The group business plan is implemented and reviewed at least annually.</p>	<p>KUD Makarti has set the annual business plan for period 2022 - 2024. 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> <p>KUD Makarti also has a financial management plan such as estimation of FFB production in the next year (2023). They projected to produce 11,400 MT FFB on 2023.</p> <p>The detail of long-term business plan period 2021 – 2024 as follows:</p> <ul style="list-style-type: none"> <li>• <b>2022</b> – Estimation of FFB Production : 8,500 MT</li> <li>• <b>2022</b> – Actual FFB production: 9,300.24 MT</li> <li>• <b>2023</b> – Estimation of FFB Production : 11,000.46 MT</li> <li>• <b>2024</b> – Estimation of FFB Production : 11,500 MT</li> </ul> <p>Based on interview with group manager during this audit, there is no new planting or land expansion plan in the next year ahead. There is no possibility to expansion due to no land bank available at surrounding of KUD Makarti.</p> <p>Annual review for business plan has been carried out by KUD Makarti. Annual review for all achievement of business plan and its financial report conduct once a year through Rapat Anggota Tahunan. Business plan and financial review Jan - Dec 2021 has been reviewed on Rapat Anggota Tahunan dated 27 February 2022; Business plan and financial</p>	<p>Complied</p>

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		<p>review Jan – Dec 2022 has been reviewed on Rapat Anggota Tahunan dated 25 February 2023.</p>	
<p>Milestone B</p>	<p>The group demonstrates financial stability and growth, and is able to support itself financially.</p>	<p>KUD Makarti was RSPO Independent Smallholder certified since 3 March 2020. They has received the profit from certified product sales via RSPO palmtrace. This premium sharing has been acknowledged by all smallholder’s member. Based on interview with smallholder sampled obtained information that all smallholder has received those RSPO premium sharing.</p> <p>Group manager has showed the evidence of:</p> <ul style="list-style-type: none"> <li>• <b>Fair and transparent decision-making and governance</b>              Based on the results of the latest audit, Group Manager ICS and his board has distributed the proceeds from the sales of RSPO certified products for the following purposes:             <ul style="list-style-type: none"> <li>• 30% for replanting savings</li> <li>• 30% for RSPO certification</li> <li>• 30% for ICS incentives.</li> <li>• 8% in preparation for recruiting new members.</li> <li>• 2% for social funds.</li> </ul> </li> </ul> <p>Those detail of premium sharing agreement has been signed by all cooperative members. Premium sharing 2022 has been distributed accordingly and monitor by Badan pengawas Koperasi KUD Makarti.</p> <ul style="list-style-type: none"> <li>• <b>Sustainable financial management</b>              KUD Makarti has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives. Financial check and monitoring are carried out every months by Badan Pengawas Koperasi. The financial check of cash balance results are then bundled, and reported and review during annual meeting.</li> </ul>	<p>Complied</p>

		According to the last financial report on 31 December 2022, financial condition of KUD Makarti is presented fairly. Report of financial are present in "Laporan Pertanggungjawaban Pengurus KUD Makarti Tahun Buku 2022". Report of financial KUD Makarti are review by Dinas Koperasi Kabupaten Muaro Jambi. Financial report 2022 also review and present in Annual Meeting of KUD Makarti "Rapat Anggota Tahunan". Latest Annual meeting conducted on 25 February 2023.	
<b>C.2 The ICS of the group is integrated with the group's management plan.</b>			
<b>C.2.1</b>			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> <li>• Training/capacity building plans to improve productivity of group members.</li> <li>• An approach to strengthen links within the supply chain.</li> <li>• Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any.</li> </ul>	<p>KUD Makarti has prepared a group management plan to improve productivity of group members, a management plans have included training/capacity building plans and an approach to strengthen links within supply chain. Organization has showed the relevant training program to improve productivity of group members.</p> <p>KUD Makarti has showed the evidence of training related to RSPO implementation that held within 2022, such as :</p> <p>Training carried out related to oil palm pricing, financial management, BMP for the ICS team :</p> <ul style="list-style-type: none"> <li>• Cooperative Financial Management held on 31 December 2019 and by Badan Nasional Sertifikasi Profesi</li> <li>• OHS and PPE training held on 22 February 2022, instructor : Mr. Naswir and Mr. Arfan from PT Bahari Gembira Ria</li> <li>• FPIC training held on 30 March 2022, instructor : Mr. Adhe Febriansyah from SNV</li> <li>• Best Management Practices Training held on 11 April 2022, instructor : Mr Dani Rahadian from SNV</li> </ul>	Complied

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		<ul style="list-style-type: none"> <li>• Group Dynamic and Cooperative Training held on 14 – 15 December 2022, instructor : M. Syaifuddin Zuhri and Mrs. Solina from Dinas Perkebunan Kabupaten Muaro Jambi.</li> <li>• HCV and HCS Training held on 11 November 2022, instructor : Dani Rahadian and M. Tohirin from SNV</li> <li>• Firefighting and Use of Fire Training held on 7 September 2022, instructor : Mrs. Umi Syamsiatun from NGO Alam Hijau (Ahi).</li> <li>• ICS capacity training held on 19 March 2022, instructor : Mr. Adhe Febriansyah from SNV and Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</li> </ul> <p>Training for members on 5 October 2022 about :</p> <ul style="list-style-type: none"> <li>• Procedures, policies and internal memorandum</li> <li>• Firefighting emergency responses</li> <li>• BMP and Safety</li> <li>• HCV and HCS</li> <li>• Human rights (no discrimination, labour rights etc).</li> </ul> <p>Organization has an approach to strengthen links within the supply chain, the approach is to coordinate continuously with PT PAL Palm Oil and PT Bahari Gembira Ria Palm Oil Mill in further improving the quality of cooperation and the FFB of groups members.</p> <p>Plan for continuous improvement projects has been developed by KUD Makarti for hazardous waste management, form a special spray unit team so that farmer members do not spray pesticides themselves, replanting program planning in collaboration with the CIRAD research institute.</p>	
Milestone A	The group management plan is implemented and reviewed at least annually.	KUD Makarti has 3 internal ICS auditors on behalf of Hadi Ismanto, Romdoni, Tri Yuliasih, and has been re-trained on 19 March 2022 Mr.	Complied

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		<p>Adhe Febriansyah from SNV and Mrs. Umi Syamsiatun from NGO Alam Hijau (AHi).</p> <p>Internal audit was conducted from March – October 2022 for 145 members with findings :</p> <ul style="list-style-type: none"> <li>• Farmers not understand about FFB pricing</li> <li>• Poles boundary was missing</li> <li>• Not using PPEs</li> <li>• Unripe FFB</li> <li>• Plastic waste found in plot</li> </ul> <p>Records of internal audit was seen for example :</p> <ul style="list-style-type: none"> <li>• Sriono, Internal audit on 11 August 2022 by Romdoni, no finding</li> <li>• Sugeng Priono, Internal audit on 13 August 2022 by Hadi Ismanto, finding : unripe FFB</li> <li>• Rasmani, Internal audit on 11 August 2022 by Hadi Ismanto, no finding</li> </ul> <p>Management review was conducted annually during “Rapat Anggota Tahunan”. For 2022, it has ben conducted in February 2022.</p>	
<p>Milestone B</p>	<p>The group manager demonstrates the group’s compliance with this ISH Standard.</p>	<p>Group Manager monitor its member compliance through internal audit. For year 2022, internal audit was conducted from March – October 2022 for 145 members with findings :</p> <ul style="list-style-type: none"> <li>• Farmers not understand about FFB pricing</li> <li>• Poles boundary was missing</li> <li>• Not using PPEs</li> <li>• Unripe FFB</li> <li>• Plastic waste found in plot</li> </ul> <p>Records of internal audit was seen for example :</p>	<p>Complied</p>

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		<ul style="list-style-type: none"> <li>• Sriono, Internal audit on 11 August 2022 by Romdoni, no finding</li> <li>• Sugeng Priono, Internal audit on 13 August 2022 by Hadi Ismanto, finding : unripe FFB</li> <li>• Rasmani, Internal audit on 11 August 2022 by Hadi Ismanto, no finding.</li> </ul>	
<b>D – ICS: Group trading system for certified volumes</b>			
<b>D.1 The group has a procedure and system in place for the tracking of FFB.</b>			
<b>D.1.1</b>			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>Individual smallholder member maintain annual production data in document "Tiket Timbangan". Information contain in Tiket Timbangan are: Name of Kelompok Tani, harvesting period, smallholder name, nett weight. Production data from each smallholder member are collect and recap by head of Kelompok Tani; data from each Kelompok Tani collect and record by KUD Makarti in "Dokumen Pemanenan Anggota KUD Makarti". Sample seen:</p> <ul style="list-style-type: none"> <li>• Budi Arto, ID No. MKT.01.012, Kelompok Tani Harapan Jaya, FFB production January – December 2022: 41,605 kg;</li> <li>• Hadi Ismanto, ID No. MKT.01.009, Kelompok Tani Harapan Jaya, FFB production January – December 2022: 35,650 kg;</li> <li>• Taufik Hidayat, ID No. MKT.02.006, Kelompok Moncowarno A, FFB production January – December 2022: 38,305 kg;</li> <li>• Respani, ID No. MKT.02.010, Kelompok Moncowarno A, FFB production January – December 2022: 44,140 kg;</li> </ul> <p>Annual production record and sales of certified volume are recap by Group Manager as per "Perolehan Tonase 2022". Below are the data of FFB production and certified sales volume record since January – December 2022:</p>	Complied

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		<p>Total production of 2022 smallholder member since January – December 2022: 9,300.24 MT</p> <p>KUD Makarti sold the physical FFB as non certified product to the FFB collector and mill, such as:</p> <ul style="list-style-type: none"> <li>- PT Sanubari Mega Perkasa (FFB Collector)</li> <li>- PT Prosympac Agro Lestari (Mill)</li> <li>- PT Sumber Nusa Pertiwi (Mill)</li> </ul> <p>Record of FFB sales was sighted in “Tiket Timbangan” or “Nota Timbangan” and payment slip. Sample seen: Nota Timbangan No. 23205, 23206, 23214 dated 29/12/2022, FFB nett weight 27,770 kg, FFB price IDR 2,430, Total price: IDR 67,481,100.</p>	
<p>Milestone A</p>	<p>Group manager maintains annual production records and sales of certified volumes.</p>	<p>Annual production record and sales of certified volume are recap by Group Manager as per “Data Produksi tahun 2022”. Below are the data of FFB production and certified sales volume record since January – December 2022:</p> <p>Total production of 2022 smallholder member since January – December 2021: 9,300.24 MT</p> <p>KUD Makarti sold the physical FFB as non certified product to the FFB collector and mill, such as:</p> <ul style="list-style-type: none"> <li>- PT Sanubari Mega Perkasa (FFB Collector)</li> <li>- PT Prosympac Agro Lestari (Mill)</li> <li>- PT Sumber Nusa Pertiwi (Mill)</li> </ul> <p>Record of FFB sales was sighted in “Tiket Timbangan” or “Nota Timbangan” and payment slip. Sample seen: Nota Timbangan No. 23205, 23206, 23214 dated 29/12/2022, FFB nett weight 27,770 kg, FFB price IDR 2,430, Total price: IDR 67,481,100.</p> <p>Certified product sold as credit in Palmtrace by Group Manager KUD Makarti.</p>	<p>Complied</p>

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		<p>Total RSPO Credit sold since March 2022 – January 2023:</p> <ul style="list-style-type: none"> <li>• CSPO: 1,640 MT (Transaction ID No. 25623-124835, dated 27/08/2021, Transaction type: Credit allocation)</li> <li>• CSPKO: 184 MT (Transaction ID No. 9252 dated 18/04/2022; Buyer: Creightons PLC 8 MT, Procter &amp; Gamble 176 MT)</li> </ul>																																					
<p>Milestone B</p>	<p>Group Manager maintains annual production records and sales of certified volumes of all FFB sources.</p>	<p>Annual production record and sales of certified volume are recap by Group Manager as per "Data Produksi tahun 2022". Below are the data of FFB production and certified sales volume record since January – December 2022:</p> <p>Total production of 2022 smallholder member since January – December 2022: 9,300.24 MT</p> <table border="1" data-bbox="1133 767 1953 1396"> <thead> <tr> <th>Kelompok Tani/Farmer Group</th> <th>Area (ha)</th> <th>Production (Ton)</th> </tr> </thead> <tbody> <tr> <td>Harapan Jaya</td> <td>40.04</td> <td>817.40</td> </tr> <tr> <td>Monco Warno A</td> <td>48.41</td> <td>831.88</td> </tr> <tr> <td>Monco Warno B</td> <td>22.08</td> <td>430.90</td> </tr> <tr> <td>Sido Maju</td> <td>41.56</td> <td>809.59</td> </tr> <tr> <td>Sido Mulyo</td> <td>46.62</td> <td>923.58</td> </tr> <tr> <td>Sri Rejeki A</td> <td>62.60</td> <td>1,305.58</td> </tr> <tr> <td>Sri Rejeki B</td> <td>30.10</td> <td>704.79</td> </tr> <tr> <td>Sumber Raharjo</td> <td>44.07</td> <td>828.60</td> </tr> <tr> <td>Sumber Tani A</td> <td>34.11</td> <td>760.86</td> </tr> <tr> <td>Sumber Tani B</td> <td>45.88</td> <td>882.72</td> </tr> <tr> <td>Barokah</td> <td>42.55</td> <td>1,004.34</td> </tr> </tbody> </table>	Kelompok Tani/Farmer Group	Area (ha)	Production (Ton)	Harapan Jaya	40.04	817.40	Monco Warno A	48.41	831.88	Monco Warno B	22.08	430.90	Sido Maju	41.56	809.59	Sido Mulyo	46.62	923.58	Sri Rejeki A	62.60	1,305.58	Sri Rejeki B	30.10	704.79	Sumber Raharjo	44.07	828.60	Sumber Tani A	34.11	760.86	Sumber Tani B	45.88	882.72	Barokah	42.55	1,004.34	<p>Complied</p>
Kelompok Tani/Farmer Group	Area (ha)	Production (Ton)																																					
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		<b>TOTAL</b>	<b>461.45</b>	<b>9,300.24</b>	
		<p>KUD Makarti sold the physical FFB as non certified product to the FFB collector and mill, such as:</p> <ul style="list-style-type: none"> <li>- PT Sanubari Mega Perkasa (FFB Collector)</li> <li>- PT Prosympac Agro Lestari (Mill)</li> <li>- PT Sumber Nusa Pertiwi (Mill)</li> </ul> <p>Record of FFB sales was sighted in "Tiket Timbangan" or "Nota Timbangan" and payment slip. Sample seen: Nota Timbangan No. 23205, 23206, 23214 dated 29/12/2022, FFB nett weight 27,770 kg, FFB price IDR 2,430, Total price: IDR 67,481,100.</p> <p>Certified product sold as credit in Palmtrace by Group Manager KUD Makarti.</p> <p>Total RSPO Credit sold since March 2022 – January 2023:</p> <ul style="list-style-type: none"> <li>• CSPO: 1,640 MT (Transaction ID No. 25623-124835, dated 27/08/2021, Transaction type: Credit allocation)</li> <li>• CSPKO: 184 MT (Transaction ID No. 9252 dated 18/04/2022; Buyer: Creightons PLC 8 MT, Procter &amp; Gamble 176 MT)</li> </ul>			
<b>D.2 The group documents and implements a system for the tracking of FFB</b>					
<b>D.2.1</b>					
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	Individual smallholder member maintain annual production data in document "Tiket Timbangan". Information contain in Tiket Timbangan are: Name of Kelompok Tani, harvesting period, smallholder name, nett weight. Production data from each smallholder member are collect and recap by head of Kelompok Tani; data from each Kelompok Tani			Complied

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		<p>collect and record by KUD Makarti in "Dokumen Pemanenan Anggota KUD Makarti". Sample seen:</p> <ul style="list-style-type: none"> <li>• Budi Arto, ID No. MKT.01.012, Kelompok Tani Harapan Jaya, FFB production January – December 2022: 41,605 kg;</li> <li>• Hadi Ismanto, ID No. MKT.01.009, Kelompok Tani Harapan Jaya, FFB production January – December 2022: 35,650 kg;</li> <li>• Taufik Hidayat, ID No. MKT.02.006, Kelompok Moncowarno A, FFB production January – December 2022: 38,305 kg;</li> <li>• Respani, ID No. MKT.02.010, Kelompok Moncowarno A, FFB production January – December 2022: 44,140 kg;</li> </ul> <p>Annual production record and sales of certified volume are recap by Group Manager as per "Perolehan Tonase 2022". Below are the data of FFB production and certified sales volume record since January – December 2022:</p> <p>Total production of 2022 smallholder member since January – December 2022: 9,300.24 MT</p> <p>Total RSPO Credit sold since March 2022 – January 2023:</p> <ul style="list-style-type: none"> <li>• CSPO: 1,640 MT (Transaction ID No. 25623-124835, dated 27/08/2021, Transaction type: Credit allocation)</li> <li>• CSPKO: 184 MT (Transaction ID No. 9252 dated 18/04/2022; Buyer: Creightons PLC 8 MT, Procter &amp; Gamble 176 MT)</li> </ul>	
<p>Milestone B</p>	<p>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>	<p>Annual production record and sales of certified volume are recap by Group Manager as per "Data Produksi tahun 2022". Below are the data of FFB production and certified sales volume record since January – December 2022:</p> <p>Total production of 2022 smallholder member since January – December : 9,300.24 MT</p>	<p>Complied</p>

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Kelompok Tani/Farmer Group	Area (ha)	Production (Ton)
Harapan Jaya	40.04	817.40
Monco Warno A	48.41	831.88
Monco Warno B	22.08	430.90
Sido Maju	41.56	809.59
Sido Mulyo	46.62	923.58
Sri Rejeki A	62.60	1,305.58
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Sumber Tani A	34.11	760.86
Sumber Tani B	45.88	882.72
Barokah	42.55	1,004.34
<b>TOTAL</b>	<b>461.45</b>	<b>9,300.24</b>

Total RSPO Credit sold since January – December 2022:

- CSPO: 1,640 MT (Transaction ID No. 25623-124835, dated 27/08/2021, Transaction type: Credit allocation)
- CSPKO: 184 MT (Transaction ID No. 9252 dated 18/04/2022; Buyer: Creightons PLC 8 MT, Procter & Gamble 176 MT)

Sales of certified volumes conducted through Book and Claim for the group based on the actual volume quote in Palm Trace Account of KUD Makarti. Actual production are monitored for all members production

		<p>according to harvesting data each month as per "Data Produksi tahun 2022". All FFB produced by existing smallholder member are 100% certified; However certified product are sold through Credit (Book and Claim) and physical FFB sold as non certified.</p> <p>To monitor the FFB sales and certified volume sold, KUD Makarti has establish the procedure "SOP Penjualan TBS No: 10/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019" and "SOP Pencatatan TBS No: 11/SOP-KUD-MKRSM/IV/2019 dated 3 April 2019".</p> <p>OFI has been raised regarding the RSPO Palmtrace Book and Claim.</p>	
<p><b>D.3 The group has a procedure and system for premium distribution.</b></p>			
<p><b>D.3.1</b></p>			
<p>Eligibility</p>	<p>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>	<p>Group and group manager have agreed on how the premiums should be used and the agreement is recorded as per "<i>Berita Acara Rapat Penentuan Pembagian Dana Kredit Program Sertifikasi KUD Makarti Desa Sido Mukti</i>" dated 17 April 2020. The premium sharing term and mechanism also has been communicated to the group members on 25 February 2023 before agreement were signed. Evidence of socialization can be demonstrated during audit.</p> <p>Procedure for premium sharing has been develop as per "SOP Pembagian dana kredit No: 71/SOP-KUD-MKRSM/IV/2020 dated 5 April 2020". According to procedure, premium sharing was obtained from sales of RSPO certificate, percentage of premium sharing are as below:</p> <ul style="list-style-type: none"> <li>• 30% for smallholder member</li> <li>• 30% for certification/audit cost</li> <li>• 30% for ICS operational</li> <li>• 8% for certification operational</li> <li>• 2% social cost</li> </ul>	<p>Complied</p>

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		During interview with smallholder member confirmed that they have agreed the premium sharing percentage. Interview with smallholder member confirmed that all smallholder member sampled aware and understand regarding the premium sharing mechanism.	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	Evidence of premium sharing can be demonstrated during audit as per "Laporan Dana Kredit" dated 31 December 2021 and "Laporan Pertanggungjawaban Pengurus KUD Makarti Tahun 2021".	Complied
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>According to procedure, premium sharing was obtained from sales of RSPO certificate, percentage of premium sharing are as below:</p> <ul style="list-style-type: none"> <li>• 30% for smallholder member</li> <li>• 30% for certification/audit cost</li> <li>• 30% for ICS operational</li> <li>• 8% for certification operational</li> <li>• 2% social cost</li> </ul> <p>The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded. Based on "Laporan Keuangan dated 31 December 2022, confirmed that the premium disbursement are transparently communicate to all smallholder member, the percentage of premium allocation are met with the Agreement and in accordance with established Procedure "SOP Pembagian dana kredit No: 71/SOP-KUD-MKRSM/IV/2020 dated 5 April 2020".</p> <p>Detail evidence of premium disbursement available in Logbook "Alur Kas RSPO Gabungan" year 2022. Total of premium received from certified credit transaction and the premium disbursement are met. Submission of this cash flow is carried out at the RAT (Annual Members' Meeting) for the 2022 financial year on 25 February 2023.</p> <p>Based on interviews with sample farmers, they have transparently learned about the distribution of the RSPO premium in the 2022</p>	Complied

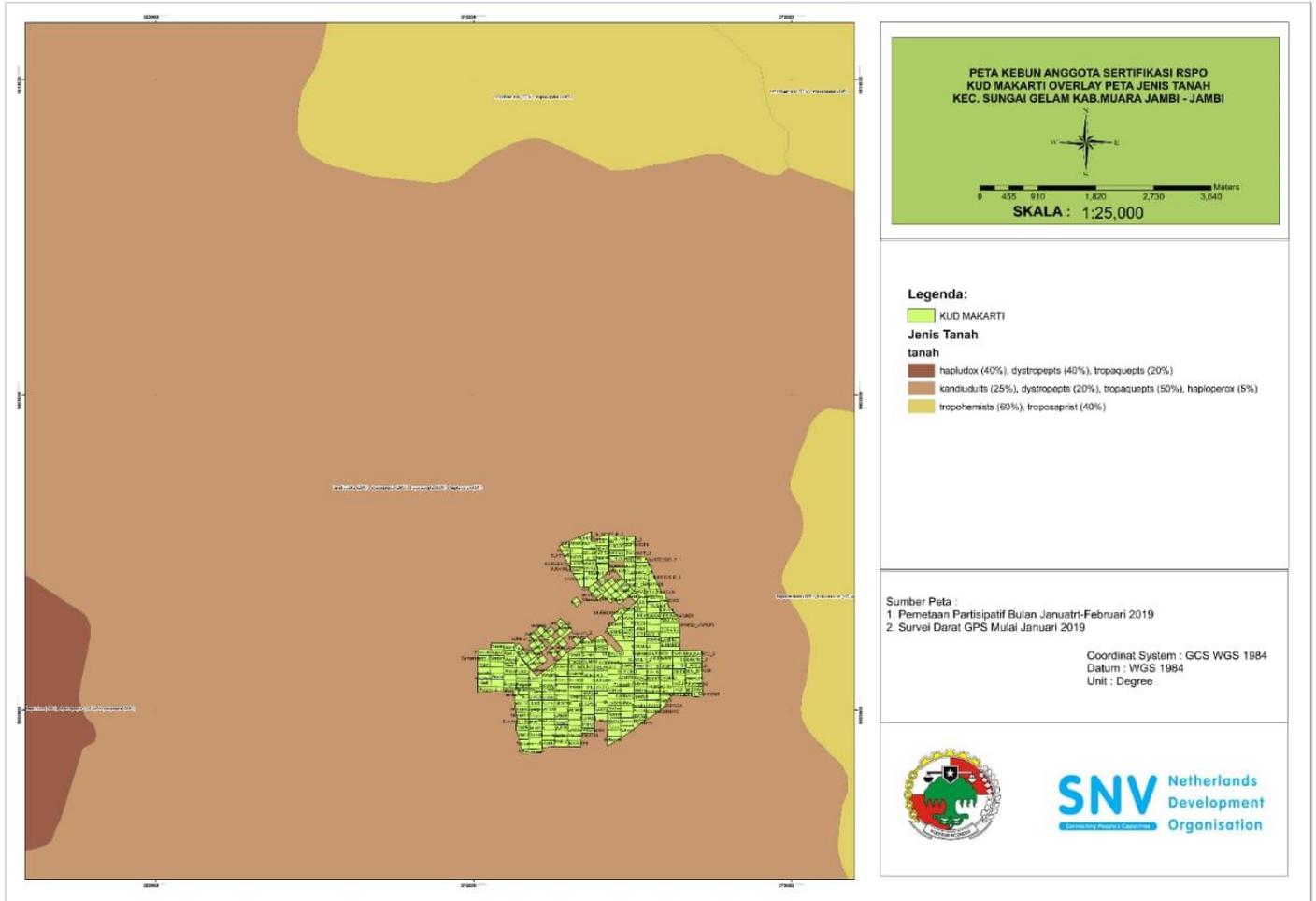
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		<p>period, including a premium distribution of 30% to all member farmers (according to the plot area and production owned). It was also conveyed in a transparent manner for the distribution of RSPO premiums for other uses, namely: RSPO Certification costs, ICS operational costs etc. In accordance with agreed procedures.</p>	
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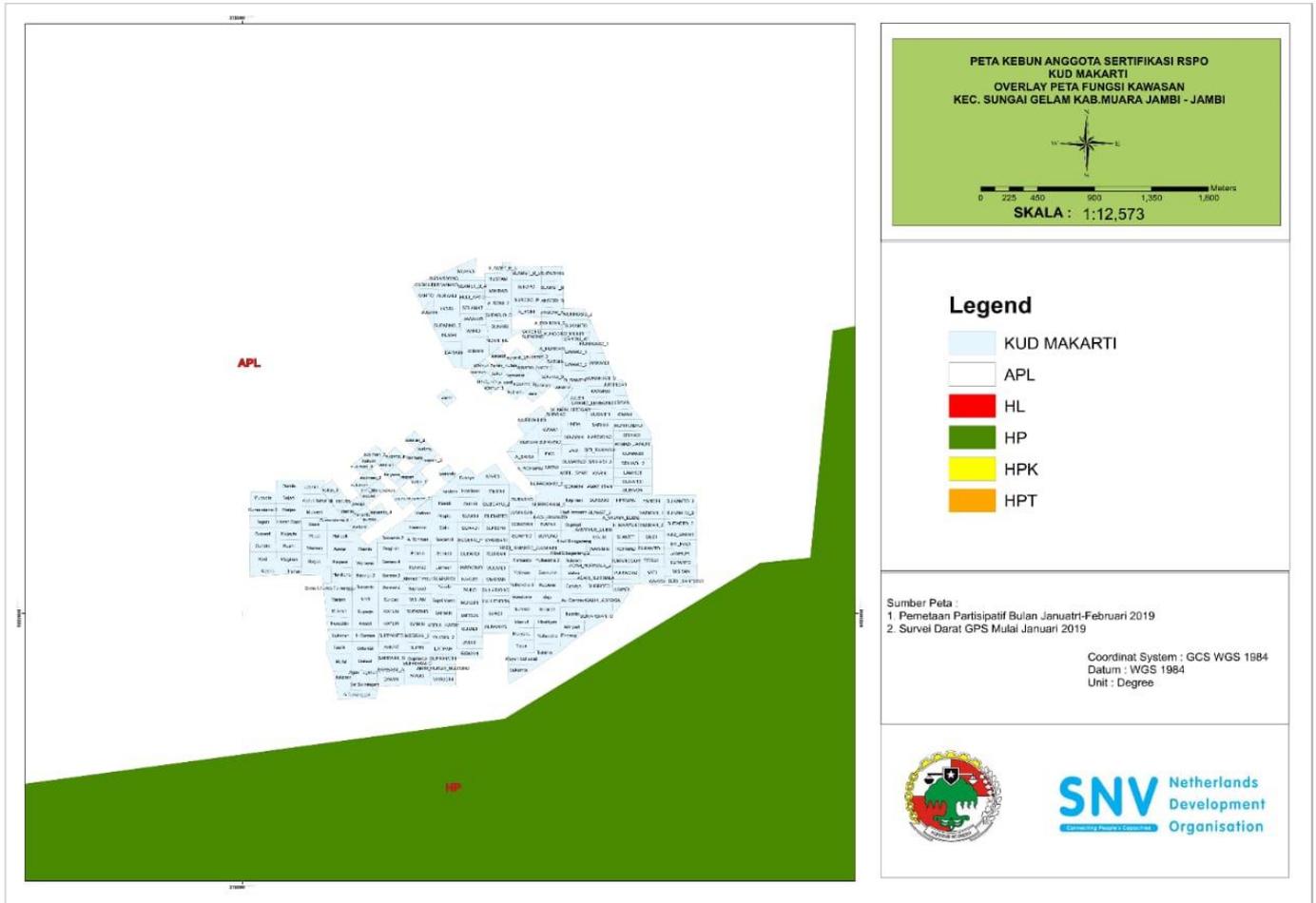
**Appendix B: GHG Reporting Executive Summary**

Not Applicable for Independent Smallholder.

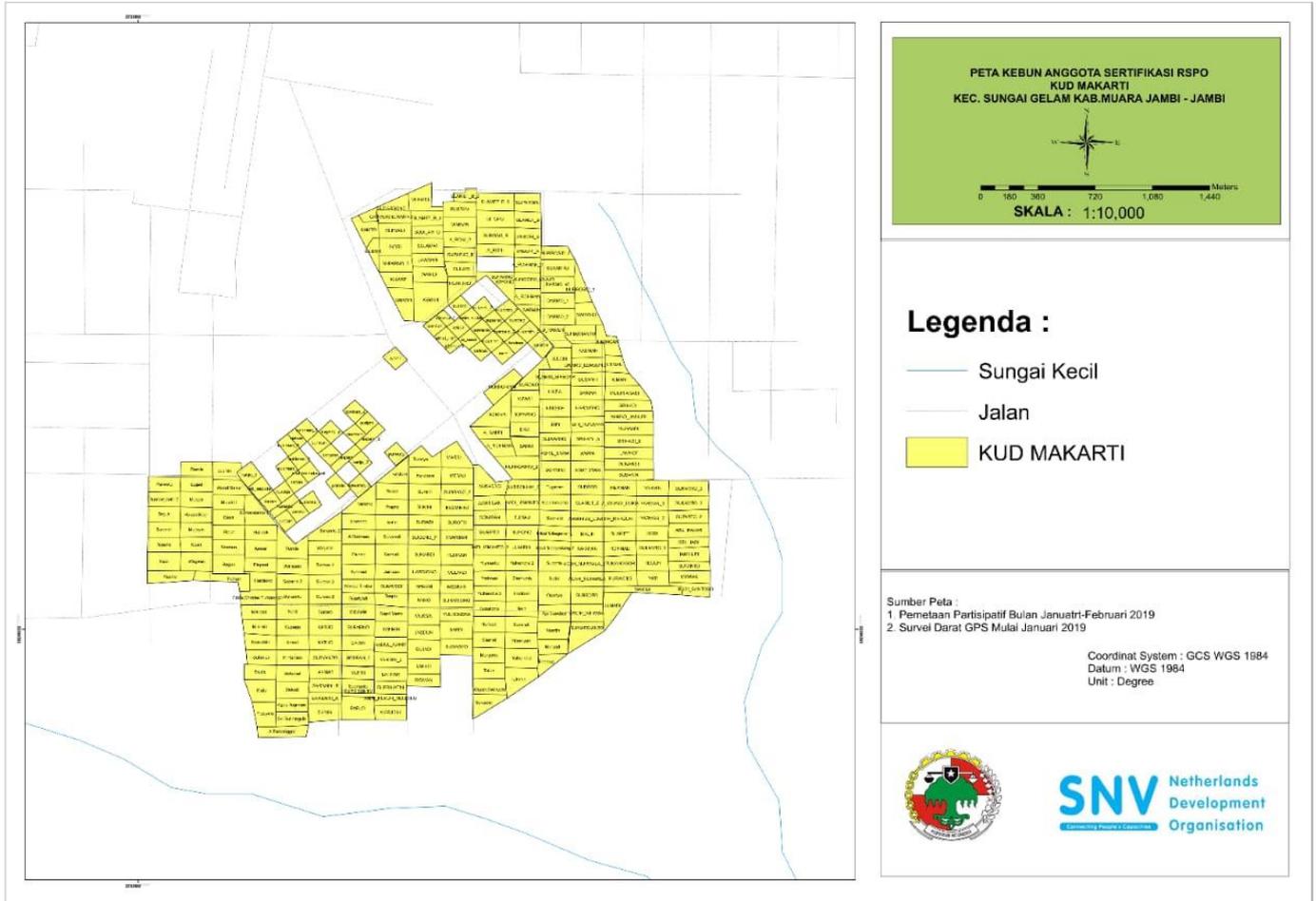
**Appendix C: Location Map of Certification Unit and Supply bases**



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**Appendix D: Estate Field Map**



**Appendix E: List of Smallholder Registered and/or sampled**

No.	Farmers Name	Location	GPS Coordinate		Area Summary (Ha)		FFB Production Forecast (MT)	Date of Joining	Farmers ID
			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
1	Soniran ***	Sido Mukti	1° 48' 08.13"	103° 51' 00.68"	1.94	1.94	44.35	2013	MKT.01.001
	Soniran	Sido Mukti	1° 48' 51.37"	103° 50' 33.83"	1.00	1.00	23.08	2019	
2	Subagyo*	Sido Mukti	1° 47' 58.71"	103° 51' 00.51"	2.00	2.00	43.58	2013	MKT.01.002
3	Suroto***	Sido Mukti	1° 48' 09.14"	103° 51' 00.67"	2.06	2.06	42.04	2013	MKT.01.003
	Suroto	Sido Mukti	1° 48' 11.96"	103° 50' 33.92"	1.00	1.00	23.90	2019	
4	Sugeng Priono#	Sido Mukti	1° 48' 12.10"	103° 50' 47.50"	2.00	2.00	39.08	2013	MKT.01.004
	Sugeng Priono	Sido Mukti	1° 47' 54.35"	103° 50' 31.65"	1.00	1.00	24.49	2019	
5	Rujikan***	Sido Mukti	1° 48' 15.29"	103° 51' 00.63"	2.01	2.01	43.79	2013	MKT.01.006
6	Subroto	Sido Mukti	1° 48' 02.72"	103° 51' 00.71"	2.02	2.02	36.09	2013	MKT.01.007
	Subroto	Sido Mukti	1° 47' 58.03"	103° 51' 27.34"	2.04	2.04	42.12	2013	
7	Suripto***	Sido Mukti	1° 48' 11.16"	103° 51' 00.67"	1.91	1.91	40.98	2013	MKT.01.008
	Suripto	Sido Mukti	1° 47' 50.07"	103° 50' 41.34"	1.00	1.00	23.70	2019	
8	Hadi Ismanto #	Sido Mukti	1° 48' 14.23"	103° 51' 00.65"	1.91	1.91	40.71	2013	MKT.01.009
	Hadi Ismanto	Sido Mukti	1° 48' 36.41"	103° 51' 00.54"	2.00	2.00	36.72	2013	
9	Tumaji#	Sido Mukti	1° 48' 08.08"	103° 51' 13.96"	1.91	1.91	42.91	2013	MKT.01.010
10	Suryano	Sido Mukti	1° 48' 11.19"	103° 51' 13.95"	1.92	1.92	40.94	2013	MKT.01.011
11	Budi Arto#	Sido Mukti	1° 48' 06.11"	103° 51' 00.65"	1.99	1.99	43.39	2013	MKT.01.012
	Budi Arto	Sido Mukti	1° 48' 06.03"	103° 50' 25.26"	2.02	2.02	39.60	2013	
12	Misini	Sido Mukti	1° 47' 59.36"	103° 51' 00.69"	2.00	2.00	43.59	2013	MKT.01.013
	Misini	Sido Mukti	1° 48' 02.50"	103° 50' 27.02"	1.00	1.00	23.70	2019	
13	Syarbaini	Sido Mukti	1° 48' 12.18"	103° 51' 00.65"	2.00	2.00	45.11	2013	MKT.01.014
14	Ahmad Sardi***	Sido Mukti	1° 47' 50.77"	103° 50' 59.93"	2.12	2.12	38.37	2013	MKT.01.015
	Ahmad Sardi	Sido Mukti	1° 48' 20.78"	103° 51' 27.14"	2.08	2.08	39.97	2013	
	Ahmad Sardi	Sido Mukti	1° 47' 32.70"	103° 50' 57.61"	1.00	1.00	21.70	2019	
15	Katiran	Sido Mukti	1° 47' 57.90"	103° 51' 14.08"	2.16	2.16	38.61	2013	MKT.01.016
	Katiran	Sido Mukti	1° 47' 33.13"	103° 51' 02.22"	1.00	1.00	25.26	2019	
16	Jemangin	Sido Mukti	1° 48' 05.24"	103° 51' 00.70"	1.92	1.92	37.33	2013	MKT.01.017
17	Sukardi***	Sido Mukti	1° 48' 15.19"	103° 50' 47.48"	2.00	2.00	19.74	2013	MKT.01.018
	Sukardi	Sido Mukti	1° 48' 51.44"	103° 50' 46.99"	1.00	1.00	22.90	2019	
	Sukardi	Sido Mukti	1° 47' 23.91"	103° 51' 02.89"	1.00	1.00	23.46	2019	
18	A. Rohman	Sido Mukti	1° 47' 53.51"	103° 51' 01.82"	2.05	2.05	40.71	2013	MKT.01.019
19	Sarni**	Sido Mukti	1° 48' 33.93"	103° 50' 20.58"	2.10	2.10	43.87	2013	MKT.01.005
	Sarni	Sido Mukti	1° 48' 20.72"	103° 51' 00.67"	1.00	1.00	23.27	2019	
20	Murwati**	Sido Mukti	1° 48' 30.61"	103° 50' 20.56"	2.02	2.02	39.83	2013	MKT.01.020
21	Suparjo*	Sido Mukti	1° 48' 24.32"	103° 50' 20.55"	2.00	2.00	36.13	2013	MKT.02.001
	Suparjo	Sido Mukti	1° 48' 54.30"	103° 50' 20.47"	2.03	2.03	41.58	2013	
	Suparjo	Sido Mukti	1° 47' 59.83"	103° 50' 24.95"	2.05	2.05	38.48	2013	
	Suparjo	Sido Mukti	1° 47' 56.43"	103° 50' 28.99"	2.05	2.05	38.43	2013	
	Suparjo	Sido Mukti	1° 47' 56.18"	103° 50' 42.55"	2.12	2.12	38.64	2013	
22	M. Amin	Sido Mukti	1° 48' 14.24"	103° 50' 20.67"	1.94	1.94	34.22	2013	MKT.02.002

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No.	Farmers Name	Location	GPS Coordinate		Area Summary (Ha)		FFB Production Forecast (MT)	Date of Joining	Farmers ID
			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
23	Rustam#	Sido Mukti	1° 48' 27.43"	103° 50' 20.60"	2.13	2.13	38.92	2013	MKT.02.004
	Rustam	Sido Mukti	1° 47' 06.22"	103° 51' 01.34"	2.00	2.00	27.80	2013	
	Rustam	Sido Mukti	1° 47' 30.18"	103° 50' 55.18"	1.90	1.90	42.29	2013	
	Rustam	Sido Mukti	1° 48' 07.49"	103° 50' 07.62"	1.00	1.00	24.70	2019	
24	Eko P/Respani#	Sido Mukti	1° 48' 49.69"	103° 50' 20.42"	2.03	2.03	39.34	2013	MKT.02.005
25	Masduki	Sido Mukti	1° 48' 40.05"	103° 50' 20.52"	2.02	2.02	36.82	2013	MKT.02.006
26	Agus Tugiman	Sido Mukti	1° 48' 20.95"	103° 50' 20.64"	2.04	2.04	41.03	2013	MKT.02.007
27	Taufik Hidayat#	Sido Mukti	1° 48' 27.72"	103° 50' 20.56"	2.09	2.09	38.44	2013	MKT.02.008
28	Hardiono	Sido Mukti	1° 48' 33.93"	103° 50' 20.58"	2.09	2.09	40.19	2013	MKT.02.009
	Hardiono	Sido Mukti	1° 47' 59.76"	103° 51' 27.24"	2.03	2.03	40.34	2013	
29	Marjoni	Sido Mukti	1° 48' 17.88"	103° 50' 20.63"	1.99	1.99	25.51	2013	MKT.02.010
	Marjoni	Sido Mukti	1° 47' 04.54"	103° 51' 01.28"	1.99	1.99	27.39	2013	
30	Suparmin	Sido Mukti	1° 48' 24.57"	103° 50' 20.55"	2.01	2.01	33.58	2013	MKT.02.011
31	Rispani	Sido Mukti	1° 48' 36.96"	103° 50' 20.51"	2.01	2.01	37.16	2013	MKT.02.012
	Rispani	Sido Mukti	1° 48' 00.38"	103° 50' 32.61"	1.00	1.00	23.90	2019	
	Rispani	Sido Mukti	1° 47' 55.78"	103° 50' 37.87"	1.00	1.00	19.40	2019	
32	Elveria Tumorang	Sido Mukti	1° 48' 40.05"	103° 50' 20.52"	1.97	1.97	44.72	2013	MKT.02.013
33	Misinem	Sido Mukti	1° 48' 52.78"	103° 50' 20.34"	2.14	2.14	43.27	2013	MKT.02.014
34	Kasmuri	Sido Mukti	1° 48' 21.17"	103° 50' 20.64"	2.02	2.02	40.26	2013	MKT.02.015
35	Eridwa Charles Tumanggor	Sido Mukti	1° 48' 36.96"	103° 50' 20.51"	2.06	2.06	38.12	2013	MKT.02.016
36	Basmin*	Sido Mukti	1° 48' 30.61"	103° 50' 20.56"	2.08	2.08	37.76	2013	MKT.02.017
37	Sukiman	Sido Mukti	1° 48' 11.10"	103° 50' 20.74"	1.97	1.97	26.09	2013	MKT.02.018
38	Narti**	Sido Mukti	1° 48' 14.37"	103° 50' 33.93"	2.15	2.15	40.53	2013	MKT.02.019
39	Halidek	Sido Mukti	1° 48' 43.11"	103° 50' 20.44"	2.01	2.01	42.79	2013	MKT.02.020
40	Wagiran	Sido Mukti	1° 48' 20.55"	103° 49' 54.29"	2.01	2.01	40.71	2013	MKT.02.021
41	Maful	Sido Mukti	1° 48' 01.74"	103° 50' 07.72"	1.91	1.91	38.26	2013	MKT.02.022
42	Sumarni	Sido Mukti	1° 48' 14.16"	103° 50' 07.64"	1.92	1.92	39.00	2013	MKT.02.023
43	Sri Sulningsih**	Sido Mukti	1° 48' 01.27"	103° 50' 07.69"	1.91	1.91	41.17	2013	MKT.02.024
	Sri Sulningsih	Sido Mukti	1° 48' 13.81"	103° 51' 40.30"	2.03	2.03	24.71	2013	
44	Sukasno**	Sido Mukti	1° 47' 58.10"	103° 50' 07.63"	1.97	1.97	40.55	2013	MKT.03.001
45	Abdul Sakur**	Sido Mukti	1° 48' 13.70"	103° 49' 54.40"	2.00	2.00	23.26	2013	MKT.03.002
	Abdul Sakur *	Sido Mukti	1° 48' 25.32"	103° 50' 47.36"	2.00	2.00	40.43	2013	
	Abdul Sakur	Sido Mukti	1° 47' 28.13"	103° 50' 57.82"	1.00	1.00	22.02	2019	
46	Warnun**	Sido Mukti	1° 48' 16.71"	103° 49' 54.30"	1.96	1.96	34.85	2013	MKT.03.003
47	Warnun	Sido Mukti	1° 47' 13.93"	103° 51' 01.34"	0.40	0.40	9.30	2019	
48	Damin	Sido Mukti	1° 48' 36.68"	103° 51' 13.76"	2.02	2.02	38.60	2013	MKT.03.004
	Damin	Sido Mukti	1° 48' 21.31"	103° 50' 33.90"	1.00	1.00	23.40	2019	
49	Djasmin#	Sido Mukti	1° 48' 37.95"	103° 51' 13.90"	2.16	2.16	43.32	2013	MKT.03.005
50	Sriono#	Sido Mukti	1° 48' 40.81"	103° 51' 13.69"	1.99	1.99	42.72	2013	MKT.03.006
51	Suryadi#	Sido Mukti	1° 48' 11.19"	103° 51' 13.95"	1.99	1.99	41.88	2013	MKT.03.007

No.	Farmers Name	Location	GPS Coordinate		Area Summary (Ha)		FFB Production Forecast (MT)	Date of Joining	Farmers ID
			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
52	Sukatin	Sido Mukti	1° 48' 30.12"	103° 51' 13.77"	1.98	1.98	40.38	2013	MKT.03.008
53	Sumarsianto	Sido Mukti	1° 48' 11.19"	103° 51' 13.95"	1.99	1.99	42.31	2013	MKT.03.009
	Sumarsianto	Sido Mukti	1° 48' 14.28"	103° 51' 13.81"	2.02	2.02	40.59	2013	
54	Esti Faiyah	Sido Mukti	1° 48' 23.74"	103° 51' 00.67"	2.00	2.00	20.77	2013	MKT.03.011
55	Sati	Sido Mukti	1° 48' 04.98"	103° 51' 14.00"	2.01	2.01	42.22	2013	MKT.04.001
56	Agus Setiawan*	Sido Mukti	1° 48' 30.04"	103° 51' 00.62"	1.96	1.96	41.67	2013	MKT.04.002
57	Tukimin	Sido Mukti	1° 48' 51.24"	103° 51' 00.53"	2.09	2.09	30.54	2013	MKT.04.003
58	Supardi	Sido Mukti	1° 48' 33.51"	103° 51' 13.72"	1.99	1.99	37.50	2013	MKT.04.004
59	Somilah	Sido Mukti	1° 48' 33.38"	103° 51' 00.50"	2.05	2.05	45.54	2013	MKT.04.005
60	Hibul Sibagariang	Sido Mukti	1° 48' 31.16"	103° 51' 13.73"	1.97	1.97	45.44	2013	MKT.04.006
	Hibul Sibagariang	Sido Mukti	1° 48' 39.54"	103° 51' 00.54"	1.99	1.99	36.90	2013	
61	Yatiman***	Sido Mukti	1° 48' 17.42"	103° 51' 13.81"	1.91	1.91	48.89	2013	MKT.04.008
62	Sumini	Sido Mukti	1° 48' 34.83"	103° 51' 13.75"	1.92	1.92	39.15	2013	MKT.04.010
63	Teguh Waluyo	Sido Mukti	1° 48' 46.08"	103° 51' 00.44"	2.01	2.01	43.17	2013	MKT.04.011
64	Suroso	Sido Mukti	1° 48' 23.82"	103° 51' 13.89"	2.01	2.01	38.96	2013	MKT.04.012
65	Nurhadi***	Sido Mukti	1° 48' 12.10"	103° 50' 47.50"	2.03	2.03	40.96	2013	MKT.04.013
66	Nurdin	Sido Mukti	1° 48' 22.40"	103° 50' 33.91"	1.93	1.93	39.62	2013	MKT.04.014
67	Muryono	Sido Mukti	1° 48' 30.95"	103° 50' 33.89"	2.01	2.01	36.92	2013	MKT.04.015
68	Sri Lestari	Sido Mukti	1° 48' 21.31"	103° 50' 33.90"	1.99	1.99	40.80	2013	MKT.04.016
69	Eni Setiyaningsih*	Sido Mukti	1° 48' 15.19"	103° 50' 47.48"	1.87	1.87	24.29	2013	MKT.04.017
70	Maryadi	Sido Mukti	1° 48' 19.32"	103° 50' 33.94"	1.96	1.96	39.20	2013	MKT.04.018
71	Wayan Setiawati	Sido Mukti	1° 48' 15.13"	103° 50' 33.96"	2.03	2.03	34.56	2013	MKT.04.019
72	Zaenudin	Sido Mukti	1° 48' 05.94"	103° 50' 47.55"	1.92	1.92	39.42	2013	MKT.04.020
73	Kusrin	Sido Mukti	1° 48' 08.83"	103° 50' 33.97"	1.91	1.91	40.79	2013	MKT.04.021
74	Sukamdi	Sido Mukti	1° 48' 28.12"	103° 50' 47.29"	2.05	2.05	45.82	2013	MKT.05.001
	Sukamdi	Sido Mukti	1° 48' 04.06"	103° 50' 28.01"	2.01	2.01	40.30	2013	
75	Ahnad Timbul***	Sido Mukti	1° 48' 27.52"	103° 50' 33.86"	2.03	2.03	44.23	2013	MKT.05.002
76	Juhaenik	Sido Mukti	1° 48' 09.01"	103° 50' 47.50"	2.00	2.00	42.64	2013	MKT.05.004
77	Semiati/Ahmad	Sido Mukti	1° 47' 59.23"	103° 50' 47.60"	2.06	2.06	44.03	2013	MKT.05.005
78	Rohmad***	Sido Mukti	1° 48' 08.83"	103° 50' 33.97"	2.02	2.02	39.51	2013	MKT.05.006
	Rohmad	Sido Mukti	1° 47' 54.94"	103° 51' 27.39"	2.00	2.00	40.89	2013	
79	Paimin*	Sido Mukti	1° 48' 02.58"	103° 50' 47.56"	2.02	2.02	28.98	2013	MKT.05.007
80	Paidi***	Sido Mukti	1° 48' 25.05"	103° 50' 33.91"	2.01	2.01	31.06	2013	MKT.05.008
81	Kariono	Sido Mukti	1° 48' 19.31"	103° 50' 47.43"	1.98	1.98	44.03	2013	MKT.05.009
	Kariono	Sido Mukti	1° 47' 56.71"	103° 50' 33.97"	1.00	1.00	23.61	2019	
82	Supri Yanto	Sido Mukti	1° 48' 01.82"	103° 51' 27.22"	2.09	2.09	44.61	2013	MKT.05.010
83	Mustika Indrayanti	Sido Mukti	1° 47' 50.03"	103° 51' 27.37"	2.00	2.00	41.90	2013	MKT.05.011
84	Wagiman***	Sido Mukti	1° 47' 48.69"	103° 51' 27.42"	2.01	2.01	43.80	2013	MKT.05.012
85	Yakub	Sido Mukti	1° 48' 27.57"	103° 51' 27.00"	2.03	2.03	42.04	2013	MKT.05.013
86	Srihadi****	Sido Mukti	1° 48' 23.93"	103° 51' 27.12"	2.01	2.01	40.27	2013	MKT.05.014
	Srihadi	Sido Mukti	1° 48' 16.05"	103° 51' 40.36"	2.05	2.05	45.65	2013	

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			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
	Srihadi	Sido Mukti	1° 48' 08.32"	103° 51' 33.83"	2.04	2.04	44.90	2013	
	Srihadi	Sido Mukti	1° 48' 11.39"	103° 51' 40.41"	2.01	2.01	40.51	2013	
	Srihadi	Sido Mukti	1° 48' 48.33"	103° 50' 46.99"	2.06	2.06	44.91	2013	
	Srihadi	Sido Mukti	1° 48' 48.33"	103° 50' 46.99"	2.06	2.06	44.57	2013	
	Srihadi	Sido Mukti	1° 48' 14.59"	103° 51' 27.15"	2.02	2.02	45.38	2013	
87	Sarmudo	Sido Mukti	1° 48' 20.78"	103° 51' 27.14"	2.03	2.03	46.85	2013	MKT.05.015
88	Kardem	Sido Mukti	1° 48' 14.59"	103° 51' 27.15"	2.03	2.03	40.84	2013	MKT.05.016
89	Sugiyem	Sido Mukti	1° 48' 11.52"	103° 51' 27.20"	2.03	2.03	23.35	2013	MKT.05.017
90	Rasmani**	Sido Mukti	1° 48' 08.39"	103° 51' 27.24"	2.03	2.03	47.45	2013	MKT.05.018
	Rasmani#	Sido Mukti	1° 47' 52.41"	103° 50' 38.85"	1.00	1.00	23.95	2019	
91	Muslimin	Sido Mukti	1° 48' 17.36"	103° 51' 33.88'	2.03	2.03	43.91	2013	MKT.05.019
92	Suprpto	Sido Mukti	1° 47' 47.67"	103° 51' 27.35"	2.08	2.08	41.85	2013	MKT.05.020
93	Alomrah	Sido Mukti	1° 47' 52.03"	103° 51' 27.33"	2.00	2.00	45.41	2013	MKT.05.022
94	Amat Iran*	Sido Mukti	1° 48' 14.59"	103° 51' 27.15"	2.02	2.02	40.86	2013	MKT.06.001
	Amat Iran	Sido Mukti	1° 48' 31.25"	103° 51' 27.11"	1.99	1.99	29.23	2013	
	Amat Iran*	Sido Mukti	1° 48' 22.52"	103° 51' 00.64"	1.00	1.00	23.90	2019	
95	Aacah Nurmala*	Sido Mukti	1° 47' 55.14"	103° 51' 27.40"	1.98	1.98	43.04	2013	MKT.06.005
	Aacah Nurmala	Sido Mukti	1° 48' 17.36"	103° 51' 33.88"	1.92	1.92	38.98	2013	
96	Slamet Pujianto*	Sido Mukti	1° 48' 8.27"	103° 51' 40.40"	2.00	2.00	40.66	2013	MKT.06.008
	Slamet Pujianto	Sido Mukti	1° 47' 57.41"	103° 51' 27.37"	2.00	2.00	36.43	2013	
97	Ahmad Jainuri	Sido Mukti	1° 48' 17.73"	103° 51' 27.13"	2.09	2.09	34.21	2013	MKT.06.011
98	Purwoto	Sido Mukti	1° 48' 23.93"	103° 51' 27.12"	2.19	2.19	45.10	2013	MKT.06.012
	Purwoto	Sido Mukti	1° 47' 17.80"	103° 50' 48.38"	2.16	2.16	43.61	2013	
	Purwoto	Sido Mukti	1° 48' 37.06"	103° 50' 33.82"	1.00	1.00	25.80	2019	
99	Siti Rukayah	Sido Mukti	1° 47' 52.13"	103° 51' 14.05"	2.05	2.05	45.95	2013	MKT.06.013
100	Abduk Malik*	Sido Mukti	1° 48' 14.59"	103° 51' 27.15"	2.00	2.00	42.90	2013	MKT.06.014
101	Galih Abiyasa	Sido Mukti	1° 48' 31.25"	103° 51' 27.11"	2.08	2.08	40.40	2013	MKT.06.015
102	Subakir	Sido Mukti	1° 48' 14.54"	103° 51' 40.35"	2.06	2.06	42.39	2013	MKT.06.016
103	Warni	Sido Mukti	1° 48' 08.27"	103° 51' 40.40"	2.00	2.00	43.90	2013	MKT.06.017
	Warni	Sido Mukti	1° 47' 34.35"	103° 50' 44.76"	0.49	0.49	11.90	2019	
104	Wiyono	Sido Mukti	1° 48' 05.24"	103° 51' 40.35"	1.91	1.91	29.04	2013	MKT.06.018
105	Sunardi	Sido Mukti	1° 48' 17.42"	103° 51' 40.35"	2.04	2.04	43.87	2013	MKT.06.022
106	Sulastri	Sido Mukti	1° 48' 18.59"	103° 51' 40.33"	1.99	1.99	32.37	2013	MKT.06.023
107	Ridingson Tumanggor**	Sido Mukti	1° 48' 23.04"	103° 51' 40.51"	2.07	2.07	36.44	2013	MKT.06.024
108	Wakidi**	Sido Mukti	1° 48' 08.27"	103° 51' 40.40"	1.94	1.94	41.90	2013	MKT.06.025
109	Suwarno***	Sido Mukti	1° 48' 20.70"	103° 51' 40.43"	2.01	2.01	40.10	2013	MKT.06.026
	Suwarno	Sido Mukti	1° 48' 03.19"	103° 50' 39.88"	1.26	1.26	26.45	2019	
	Suwarno	Sido Mukti	1° 47' 31.01"	103° 51' 04.71"	1.26	1.26	25.55	2019	
110	Awijaya*	Sido Mukti	1° 48' 10.86"	103° 51' 40.45"	1.99	1.99	48.55	2013	MKT.06.027
	Awijaya*	Sido Mukti	1° 48' 23.04"	103° 51' 40.51"	2.01	2.01	46.53	2013	

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			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
	Awijaya	Sido Mukti	1° 48' 37.46"	103° 50' 47.18"	2.01	2.01	44.90	2013	
111	Jumadi	Sido Mukti	1° 48' 4.98"	103° 51' 27.21"	2.05	2.05	45.60	2013	MKT.06.029
112	Aaril Syam	Sido Mukti	1° 48' 20.70"	103° 51' 40.43"	1.99	1.99	42.19	2013	MKT.06.031
113	Sukamto	Sido Mukti	1° 48' 30.66"	103° 50' 33.88"	2.02	2.02	39.08	2013	MKT.07.001
	Sukamto	Sido Mukti	1° 48' 22.43"	103° 50' 47.42"	1.96	1.96	43.10	2013	
	Sukamto	Sido Mukti	1° 47' 53.01"	103° 51' 14.02"	1.90	1.90	40.03	2013	
	Sukamto	Sido Mukti	1° 48' 25.11"	103° 51' 27.18"	1.00	1.00	23.20	2019	
	Sukamto	Sido Mukti	1° 47' 29.90"	103° 51' 27.12"	1.17	1.17	30.03	2019	
	Sukamto	Sido Mukti	1° 48' 30.66"	103° 50' 33.88"	1.92	1.92	40.40	2013	
	Sukamto	Sido Mukti	1° 47' 29.90"	103° 51' 27.12"	1.03	1.03	24.65	2019	
	Sukamto	Sido Mukti	1° 47' 43.38"	103° 51' 08.19"	1.09	1.09	24.40	2019	
114	Yarman	Sido Mukti	1° 48' 19.31"	103° 50' 47.43"	2.02	2.02	41.70	2013	MKT.07.005
	Yarman	Sido Mukti	1° 48' 45.79"	103° 50' 33.90"	2.01	2.01	40.28	2013	
115	H. Teguh#	Sido Mukti	1° 48' 27.52"	103° 50' 33.86"	2.02	2.02	42.95	2013	MKT.07.007
116	Jumarding	Sido Mukti	1° 48' 40.17"	103° 50' 33.87"	2.01	2.01	38.37	2013	MKT.07.008
117	Budi Santoso*	Sido Mukti	1° 48' 48.12"	103° 50' 33.79"	1.96	1.96	40.60	2013	MKT.07.009
	Budi Santoso	Sido Mukti	1° 48' 33.90"	103° 50' 33.87"	2.01	2.01	45.20	2013	MKT.07.009
118	Sutarto	Sido Mukti	1° 48' 25.32"	103° 51' 00.62"	1.96	1.96	40.60	2013	MKT.07.011
	Sutarto*	Sido Mukti	1° 48' 37.06"	103° 50' 33.82"	2.04	2.04	44.92	2013	
119	Misran#	Sido Mukti	1° 48' 33.90"	103° 50' 33.87"	2.04	2.04	40.75	2013	MKT.07.013
	Misran	Sido Mukti	1° 47' 39.58"	103° 51' 27.44"	2.00	2.00	39.70	2013	
	Misran	Sido Mukti	1° 47' 31.04"	103° 51' 14.27"	2.00	2.00	45.14	2013	
120	Misran	Sido Mukti	1° 47' 31.04"	103° 51' 14.27"	2.00	2.00	45.14	2013	
121	Yati*	Sido Mukti	1° 48' 31.77"	103° 50' 47.30"	2.01	2.01	37.92	2013	MKT.07.016
122	Nakum**	Sido Mukti	1° 48' 43.45"	103° 50' 47.10"	2.01	2.01	26.77	2013	MKT.08.001
	Nakum#	Sido Mukti	1° 47' 53.06"	103° 50' 53.34"	0.50	0.50	11.40	2019	
123	Parno	Sido Mukti	1° 47' 25.22"	103° 51' 24.91"	1.98	1.98	40.90	2013	MKT.08.002
124	Suparno**	Sido Mukti	1° 47' 19.81"	103° 51' 14.37"	2.08	2.08	43.00	2013	MKT.08.003
125	Amin Kukuh Mujiono**	Sido Mukti	1° 47' 34.69"	103° 51' 16.88"	1.91	1.91	42.10	2013	MKT.08.004
126	Tukini	Sido Mukti	1° 47' 23.20"	103° 51' 14.47"	2.00	2.00	40.45	2013	MKT.08.005
127	Sardi	Sido Mukti	1° 47' 43.38"	103° 51' 08.19"	2.03	2.03	37.94	2013	MKT.08.006
128	Mistam	Sido Mukti	1° 47' 45.34"	103° 51' 27.36"	2.00	2.00	39.06	2013	MKT.08.007
129	Suyanto	Sido Mukti	1° 47' 25.78"	103° 51' 14.35"	2.02	2.02	42.19	2013	MKT.08.008
130	Sarbaini Suwarno	Sido Mukti	1° 47' 32.25"	103° 51' 19.22"	1.97	1.97	42.15	2013	MKT.08.009
	Sarbaini Suwarno	Sido Mukti	1° 47' 16.40"	103° 51' 14.46"	2.02	2.02	43.97	2013	
131	Damin	Sido Mukti	1° 47' 36.54"	103° 51' 27.47"	2.00	2.00	37.81	2013	MKT.08.013
132	Abdul Karim	Sido Mukti	1° 47' 04.54"	103° 51' 1.28"	2.00	2.00	40.69	2013	MKT.08.014
133	Katijo***	Sido Mukti	1° 47' 09.37"	103° 50' 48.04"	2.00	2.00	36.60	2013	MKT.08.015
	Katijo	Sido Mukti	1° 48' 02.58"	103° 50' 47.56"	1.00	1.00	22.40	2019	
134	Jaidun	Sido Mukti	1° 47' 19.88"	103° 51' 01.30"	2.00	2.00	39.54	2013	MKT.08.016
135	Latifah	Sido Mukti	1° 47' 14.04"	103° 50' 38.90"	2.00	2.00	25.91	2013	MKT.08.017

No.	Farmers Name	Location	GPS Coordinate		Area Summary (Ha)		FFB Production Forecast (MT)	Date of Joining	Farmers ID
			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
136	Gamin***	Sido Mukti	1° 47' 9.71"	103° 51' 1.37"	2.01	2.01	43.42	2013	MKT.08.018
137	Jamal	Sido Mukti	1° 47' 15.68"	103° 51' 1.40"	2.01	2.01	40.34	2013	MKT.08.019
138	Mulyadi	Sido Mukti	1° 47' 10.74"	103° 51' 1.35"	2.00	2.00	30.47	2013	MKT.08.020
139	Sujadi	Sido Mukti	1° 47' 7.23"	103° 50' 37.28"	2.04	2.04	41.32	2013	MKT.08.022
140	Ida Trisnini	Sido Mukti	1° 47' 20.95"	103° 50' 48.44"	2.00	2.00	39.70	2013	MKT.08.023
141	Nur Rosid	Sido Mukti	1° 47' 7.23"	103° 50' 37.28"	1.86	1.86	39.09	2013	MKT.09.001
	Nur Rosid	Sido Mukti	1° 48' 34.84"	103° 50' 47.21"	1.00	1.00	24.60	2019	
	Nur Rosid	Sido Mukti	1° 47' 46.81"	103° 51' 14.04"	1.16	1.16	45.99	2019	
142	Sugiyanto	Sido Mukti	1° 47' 10.04"	103° 51' 14.56"	1.97	1.97	42.47	2013	MKT.09.003
243	Kuncoro Murni	Sido Mukti	1° 47' 8.86"	103° 50' 48.01"	2.01	2.01	45.95	2013	MKT.09.004
144	Kuwat**	Sido Mukti	1° 47' 22.30"	103° 50' 48.46"	2.01	2.01	48.14	2013	MKT.09.006
	Kuwat*	Sido Mukti	1° 48' 4.06"	103° 50' 28.01"	1.91	1.91	46.26	2013	
145	Abdul Wahid	Sido Mukti	1° 47' 0.51"	103° 50' 52.24"	2.00	2.00	46.29	2013	MKT.09.007
146	Asep Rodin	Sido Mukti	1° 47' 17.01"	103° 51' 1.35"	2.00	2.00	45.46	2013	MKT.09.008
147	Suhartanto	Sido Mukti	1° 47' 14.04"	103° 50' 38.90"	1.93	1.93	42.96	2013	MKT.09.009
148	Narti**	Sido Mukti	1° 47' 18.80"	103° 51' 1.31"	1.97	1.97	41.56	2013	MKT.09.010
149	Usman**	Sido Mukti	1° 47' 2.60"	103° 51' 1.48"	2.13	2.13	45.01	2013	MKT.09.011
150	Sarmin**	Sido Mukti	1° 47' 15.50"	103° 50' 48.13"	2.04	2.04	43.73	2013	MKT.09.012
151	Wahyu Kiswanto	Sido Mukti	1° 47' 7.56"	103° 51' 1.32"	1.99	1.99	43.81	2013	MKT.09.013
152	Maryadi	Sido Mukti	1° 48' 7.96"	103° 50' 22.66"	1.94	1.94	29.56	2013	MKT.09.015
153	M. Amin Siregar	Sido Mukti	1° 48' 6.60"	103° 50' 21.61"	2.00	2.00	44.41	2013	MKT.09.017
154	Surono**	Sido Mukti	1° 48' 6.08"	103° 50' 17.04"	2.14	2.14	40.04	2013	MKT.09.018
155	Darmanto**	Sido Mukti	1° 47' 55.78"	103° 50' 37.87"	1.96	1.96	45.19	2013	MKT.09.019
156	Rusiati	Sido Mukti	1° 48' 2.01"	103° 50' 22.39"	1.93	1.93	43.36	2013	MKT.10.003
157	Nurudin	Sido Mukti	1° 47' 23.91"	103° 51' 2.89"	2.05	2.05	26.98	2013	MKT.10.008
158	Keman	Sido Mukti	1° 47' 26.48"	103° 51' 9.85"	2.03	2.03	44.79	2013	MKT.10.009
159	Selamat	Sido Mukti	1° 47' 28.61"	103° 51' 2.53"	2.10	2.10	45.30	2013	MKT.10.010
	Selamat	Sido Mukti	1° 47' 26.72"	103° 51' 5.01"	2.05	2.05	40.43	2013	
160	Casmuri B. Wamad	Sido Mukti	1° 47' 29.07"	103° 51' 7.02"	1.94	1.94	42.45	2013	MKT.10.012
161	Wakidi*	Sido Mukti	1° 47' 33.61"	103° 51' 11.65"	2.01	2.01	45.43	2013	MKT.10.013
162	Misnana Ak Muhadi	Sido Mukti	1° 47' 49.13"	103° 50' 26.75"	1.95	1.95	44.70	2013	MKT.10.015
163	Sunari	Sido Mukti	1° 47' 30.02"	103° 50' 50.45"	2.01	2.01	42.15	2013	MKT.10.016
164	Ibnu Hajar	Sido Mukti	1° 47' 59.36"	103° 51' 0.69"	1.91	1.91	40.36	2013	MKT.10.018
165	Slamet	Sido Mukti	1° 48' 14.37"	103° 50' 33.93"	1.87	1.87	45.78	2013	MKT.10.019
166	Slamet S	Sido Mukti	1° 48' 52.78"	103° 50' 20.34"	2.00	2.00	45.07	2013	MKT.10.020
167	Mimbar	Sido Mukti	1° 48' 4.89"	103° 50' 7.68"	2.00	2.00	31.90	2013	MKT.10.021
168	Eko Budianto	Sido Mukti	1° 48' 4.36"	103° 49' 54.51"	1.97	1.97	35.58	2013	MKT.10.022
169	Surawan	Sido Mukti	1° 48' 4.92"	103° 50' 15.87"	2.10	2.10	38.07	2013	MKT.10.023
170	Ali Saputra	Sido Mukti	1° 48' 5.94"	103° 50' 47.55"	1.00	1.00	23.80	2019	MKT.11.004
171	Sukiman#	Sido Mukti	1° 48' 33.09"	103° 51' 27.25"	1.00	1.00	24.40	2019	MKT.11.008
	Sukiman	Sido Mukti	1° 47' 54.73"	103° 51' 14.04"	1.05	1.05	24.40	2019	

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			Latitude (S)	Longitude (E)	Total Certified Area	Planted Area			
	Sukiman	Sido Mukti	1° 47' 45.34"	103° 51' 27.36"	1.00	1.00	24.50	2019	
172	Suparno	Sido Mukti	1° 48' 28.24"	103° 51' 00.61"	1.00	1.00	23.43	2019	MKT.11.018
	Suparno	Sido Mukti	1° 47' 38.03"	103° 51' 06.52"	2.02	2.02	37.90	2013	
173	Tumiran	Sido Mukti	1° 47' 35.80"	103° 51' 09.10"	1.00	1.00	22.29	2019	MKT.11.013
174	Amin Nullah***	Sido Mukti	1° 47' 26.22"	103° 51' 00.37"	1.00	1.00	22.70	2019	MKT.11.015
175	Sodikin**	Sido Mukti	1° 47' 42.00"	103° 50' 36.02"	0.49	0.49	12.40	2019	MKT.11.029
176	Yarianto	Sido Mukti	1° 48' 09.77"	103° 50' 20.11"	1.00	1.00	23.30	2019	MKT.11.031
177	Suratno	Sido Mukti	1° 47' 33.61"	103° 51' 11.65"	1.00	1.00	22.95	2019	MKT.11.033
178	Trisni Bhinekawati#	Sido Mukti	1° 48' 00.61"	103° 50' 29.53"	1.05	1.05	18.50	2019	MKT.11.040
179	Tuwajak**	Sido Mukti	1° 48' 01.94"	103° 50' 22.20"	1.00	1.00	23.00	2019	MKT.11.043
<b>TOTAL</b>					<b>465.13</b>	<b>461.57</b>	<b>9,349.08</b>		

Note:  
 \* Sample during Initial Audit  
 \*\* Sample during ASA1  
 \*\*\* Sample during ASA 2  
 # Sample during ASA3

## 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
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