

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (1)
- Recertification Assessment (Choose an item.)
- Extension of Scope

Client Company Name / Parent Company: Koperasi Serba Usaha Makarti
Client Company / Parent Company Address: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia
Certification Unit: Koperasi Serba Usaha Makarti
Location of Certification Unit: Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia
Date of Final Report: 18/09/2023

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Section 1: Scope of the Assessment

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

2. Certification Information			
Certificate Number	RSPO 760518	Certificate Start Date	20/06/2022
Date of First Certification	20/06/2022	Certificate Expiry Date	19/06/2027
Scope of Certification	Production of Sustainable Oil Palm Fresh Fruit Bunch of Independent Smallholder Group		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre-Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	N/A
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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
Koperasi Serba Usaha Makarti (172 smallholder member)	Jalan Sungai Bening, Kutai Timur, Kalimantan Timur, 76555, Indonesia	1° 3' 32.51" N	116° 56' 22.51"E
Note: -			

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area) <input type="checkbox"/> Yes				
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV + HCS (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Koperasi Serba Usaha Makarti	435.77	-	-	435.77	100
Total	435.77	-	-	435.77	100
Note: -					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) – ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Koperasi Serba Usaha Makarti	-	109.87	325.90	-	435.77	-
Total (ha)	-	109.87	325.90	-	435.77	-
Note: **Only Mature area is considered as production area						

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (June 2022 – May 2023)	Actual (June 2022 – May 2023)		Forecast (June 2023 – May 2024)
		Previous license period (N/A)	Current license period (June 2022 – May 2023)	
Koperasi Serba Usaha Makarti	9,220.38	N/A	9,863.34	9,148.80
Volume extension	744.00			
Total	9,964.38		9,863.34	9,148.80

Note: *the FFB forecast is based on the trend of FFB production and age of plantation. Consequent after the suspension lifted, the certified volume of FFB production is based on the prorata while the FFB produced during the suspension period will not be taken into account. Therefore, the certified volume of FFB production during September 2023 - June 2024 is 6,861.60 mt

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	
Total		N/A		

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
Total	N/A	N/A		N/A

Note: Not applicable to ISH

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit

No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
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1	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A
Note: Not applicable to ISH				

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

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	N/A	N/A	N/A
TOTAL		N/A	N/A
Note: Not applicable to ISH			

11. Summary of Actual Volume sold					
Current License period (N/A)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A
Credits	N/A	N/A	N/A	N/A	N/A
Previous License period (N/A)					
CPO (MT)	N/A	N/A	N/A	N/A	N/A
PK (MT)	N/A	N/A	N/A	N/A	N/A

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Credits	N/A	N/A	N/A	N/A	N/A
Note: Not applicable to ISH					

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

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

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

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
TOTAL			N/A
Note: Not applicable to ISH			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Estimated last year (June 2022 – May 2023)			Actual (June 2022 – May 2023)			Forecast (June 2023 – May 2024)			
Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B	

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Phase	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			9,964.28*			9,863.34			9,148.80
IS-CSP0	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: Include volume extension of 744MT.

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	Jun – 2022	901.69	180.34	45.08	20.29	24.80
2	Jul – 2022	899.05	179.81	44.95	20.23	24.72
3	Aug – 2022	947.57	189.51	47.38	21.32	26.06
4	Sept – 2022	944.31	188.86	47.22	21.25	25.97
5	Oct – 2022	953.55	190.71	47.68	21.45	26.22
6	Nov – 2022	917.16	183.43	45.86	20.64	25.22
7	Dec – 2022	882.68	176.54	44.13	19.86	24.27
8	Jan – 2023	761.81	152.36	38.09	17.14	20.95
9	Feb – 2023	648.39	129.68	32.42	14.59	17.83
10	Mar – 2023	602.62	120.52	30.13	13.56	16.57
11	Apr – 2023	622.40	124.48	31.12	14.00	17.12
12	May – 2023	782.11	156.42	39.11	17.60	21.51
TOTAL		9,863.34	1,972.67	493.17	221.93	271.24

Note:

13. Independent Smallholders Actual Sold Tonnage / Volume

	FFB	FFB Conventional	FFB Other schemes	IS-CSP0	CSPK	IS-CSPKO	IS-CSPKE
Current License period (June 2022 – May 2023)							
Credits				1,844	-	207	-
Physical	-	-	-				
Previous License period (N/A)							
Credits				-	-	-	-
Physical	-	-	-				

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	Frito lay (A division of Pepsico)		-	1,844	-	-	-
2	Blommer Chocolate		-	-	-	37	-
3	Royald Ahold Delhaize N.V		-	-	-	170	-
TOTAL			-	1,844	-	207	-

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)
Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **3 – 6 June 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 **10 August 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 27 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)
Koperasi Serba usaha Makarti	X	X	X	X	X

Tentative Date of Next Visit: June 3, 2024 - June 5, 2024

Total Number of Mandays: 9 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Mujinius Jalaraya (MJ)	Team Leader	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training, RSPO ISH Auditor Training by RSPO Secretariat and Endorsed RSPO Refresher course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of OHS, Environmental, HCV management and monitoring, Group Manager.</p>
Eko Purwanto (EP)	Team Member	<p>Education: Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 9 year working expiring in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited</p>

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		<p>pesticides uses. 10 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p>Training attended: He has completed ISO 9001 Lead Auditor course, ISO 14001 Lead Auditor course, ISO 45001:2018 Lead Auditor Training Course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introduction to HCV Toolkit HCV (2011), RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, High Conservation Value (HCV) Training, SMETA requirement training, RSPO ISH Auditor Training by RSPO Secretariat and Endorsed RSPO Refresher course.</p> <p>Language proficiency: Fluent in English and Bahasa Indonesia.</p> <p>Aspect covered in this audit: During this assessment, he assessed on Economic management plan, Agriculture Best management practices.</p>
<p>Eko Prastio Ramadhan (ER)</p>	<p>Team Member</p>	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course, Identification of HCV Areas Training, RSPO ISH Auditor Training by RSPO Secretariat and Endorsed RSPO Refresher course.</p> <p>Language proficiency: He is fluent in English and Bahasa Indonesia</p> <p>Aspect covered in this audit: In this audit, he assessed the aspects of legal requirements, ICS and environmental.</p>
<p>Yudwi Wisnu Rahmanto (YW)</p>		<p>Education: Holds a Bachelor of Forestry with Silviculture, Faculty of Forestry, University of Gadjah Mada</p> <p>Work Experience: 7 months working experience in palm oil industry as Agronomy Field Assistant. 11 years working experience as sustainability auditor covering Sustainable Forest Management by FSC FM/COC Scheme, RSPO, ISPO, Coffee and Farmer Equity (C.A.F.E Practices) Starbucks, Organic Standard (EU, NOP, JAS) for Coffee Farmers and Organic Exchange for Textile</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, RSPO NEXT, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, ISO 9001:2008 Auditor/Lead Auditor Course, GIS-Basic Mapping and Spatial Analysis, Timber Legality Assurance System (SVLK), Verification Organization Training C.A.F.E Practices (Starbucks), UTZ Programme, High Conservation Value (HCV) Training, Sustainability Reporting Assurance Training, Introductory Course for High Conservation</p>

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		<p>Value and High Carbon Stock (HCS) in Oil Palm Plantation, RSPO ISH Standard Training Course, Endorsed RSPO Supply Chain Lead Auditor Training Course RSPO ISH Auditor Training by RSPO Secretariat and Endorsed RSPO Refresher course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: During this audit, he assessed on the aspects of legal requirements, social requirements, ICS and Stakeholder Consultation.</p>
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Accompanying Persons: Nil

2.3 Assessment Plan

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

RSPO ASA1 Assessment Plan

Date	Time	Subjects	MJ	ER	EP	YW
Saturday, 3/06/2023	08.00-09.00	<p>Opening Meeting / <i>Rapat Pembukaan</i></p> <ul style="list-style-type: none"> - Presentation by KSU Makarti / <i>Presentasi oleh KSU Makarti</i> - Presentation by BSI Indonesia / <i>Presentasi oleh BSI terkait rencana kegiatan audit</i> 	√	√	√	√
	09.00-12.00	<p>Document and record verification / <i>Kajian dokumen dan catatan</i></p> <ul style="list-style-type: none"> - Principle 1: Optimize productivity, efficiency, positive impacts and resilience <i>Prinsip 1. Optimalisasi produksi, efisiensi, dampak positif dan ketahanan.</i> - Principle 2: Ensure legality, respect for land rights and community wellbeing <i>Prinsip 2. Memastikan legalitas, menghormati hak-hak lahan dan kesejahteraan komunitas</i> - Principle 3: Respect human rights, including worker's rights and conditions <i>Prinsip 3. Menghormati hak asasi manusia, termasuk hak-hak dan ketentuan/perjanjian pekerja</i> - Principle 4: Protect, conserve and enhance ecosystems and the environment <i>Prinsip 4. Melindungi, melestarikan, dan memperkaya ekosistem dan lingkungan</i> - Internal Control System (ICS) requirements for Smallholder Groups / <i>Persyaratan Sistem Kendali Internal untuk grup pekebun</i> 	√	√	√	√
	12.00-14.00	Break / <i>Ishoma</i>	√	√	√	√
	14.00-16.30	Document and record verification continued / <i>Kajian dokumen dan catatan lanjutan</i>	√	√	√	√

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	16.30-17.00	Wash up meeting and Reporting / <i>Rapat harian dan penyusunan laporan</i>	√	√	√	√
Monday, 5/06/2023	08.00-12.00	Field Observation to 27 farmers <i>Observasi lapangan ke 27 sampel pekebun</i> Note (high risk): Total sample of plots: = $\sqrt{172} \times 2 = 13.12 \times 2 = 26.23 =$ rounded to 27 samples of farmer Field observation and interview with farmers and workers concerning the role of Group Manager and ICS team, best management practices, occupational health and safety, worker welfare, HCV, environmental management, continual improvement, etc. <i>Observasi lapangan dan interview dengan pekebun serta pekerja terkait peran Group Manager dan Tim ICS, pengelolaan kebun, K3, ketenagakerjaan, pengelolaan lingkungan dan kawasan konservasi, perbaikan berkelanjutan, dll.</i>	√	√	√	√
		Stakeholder consultation: <i>Konsultasi stakeholder via telepon ke:</i> - Regency government (Plantation Agency, Environmental Agency, Cooperative Agency if applicable, Agrarian/Land Agency, Receiving POM) <i>Pemerintahan Kabupaten (Dinas Perkebunan, Dinas Koperasi, Dinas Lingkungan Hidup, Kantor Pertanahan, PKS penerima TBS)</i> - Local community, Village Head, local NGO and previous land-owner (if any). <i>Komunitas lokal: Kepala Desa, LSM lokal, dan pemilik lahan sebelumnya jika ada.</i>	-	√	-	-
	12.00-14.00	Break / <i>Ishoma</i>	√	√	√	√
	14.00-16.30	Field Observation continued <i>Observasi lapangan lanjutan</i>	√	√	√	√
	16.30-17.00	Wash up meeting and Reporting / <i>Rapat harian dan penyusunan laporan</i>	√	√	√	√
Tuesday 06/06/2023	08.00-10.00	Document and record verification / <i>Kajian dokumen dan catatan</i> - Principle 1: Optimize productivity, efficiency, positive impacts and resilience <i>Prinsip 1. Optimalisasi produksi, efisiensi, dampak positif dan ketahanan.</i> - Principle 2: Ensure legality, respect for land rights and community wellbeing	√	√	√	√

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		<p><i>Prinsip 2. Memastikan legalitas, menghormati hak-hak lahan dan kesejahteraan komunitas</i></p> <ul style="list-style-type: none"> - Principle 3: Respect human rights, including worker's rights and conditions <p><i>Prinsip 3. Menghormati hak asasi manusia, termasuk hak-hak dan ketentuan/perjanjian pekerja</i></p> <ul style="list-style-type: none"> - Principle 4: Protect, conserve and enhance ecosystems and the environment <p><i>Prinsip 4. Melindungi, melestarikan, dan memperkaya ekosistem dan lingkungan</i></p> <ul style="list-style-type: none"> - Internal Control System (ICS) requirements for Smallholder Groups / <i>Persyaratan Sistem Kendali Internal untuk grup pekebun</i> 				
	10.00-11.00	Report Preparation	√	√	√	√
	11.00-12.00	Closing Meeting	√	√	√	√

NCR Close Out Assessment Plan

Date	Time	Subjects	YW
Thursday, 10/08/2023	08.00 – 08.30	Opening Meeting	√
	08.30 – 12.00	<p>Field Visit to KSU Makarti</p> <ul style="list-style-type: none"> - Verify NC RSPO No. 2354210-202306-M1, indicator 1.3 MSB - Verify NC RSPO No. 2354210-202306-M2, indicator 2.1 MSA, MSB - Verify NC RSPO No. 2354210-202306-M3, indicator 2.2 MSA, MSB - Verify NC RSPO No. 2354210-202306-M4, indicator 2.3 E - Verify NC RSPO No. 2354210-202306-M5, indicator 4.6 MSA, MSB - Verify NC RSPO No. 2354210-202306-M6, indicator 4.8 MSB - Verify NC RSPO No. 2354210-202306-M7, indicator B.1.1 MSA, MSB - Verify NC RSPO No. 2354210-202306-M8, indicator B.1.2 E, MSA, MSB - Verify NC RSPO No. 2354210-202306-M9, indicator C.1.1 MSA - Verify NC RSPO No. 2354210-202306-M10, indicator D.3.1 E, MSA - Interview with relevant auditee <p>Document Review</p>	√
	12.00 – 14.00	Break	
	14.00 – 16.00	Document Review	√
	16.00 – 16.30	Report preparation	√
	16.30 – 17.00	Closing meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	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 Minor non-compliance shall be raised	Not Applicable	Not Applicable
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	Not Applicable	Not Applicable
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Not Applicable	Not Applicable
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	Not Applicable	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	Not Applicable	Not Applicable

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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

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

Approved Time Bound Plan

Not Applicable for Independent Smallholder.

3.3 Details of Nonconformities

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

During this Assessment there were ten (10) Major nonconformities raised. The KSU Makarti Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
NCR Ref #	2354210-202306-M1	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	1.3 MSB		
Statement of Nonconformity:	Not all smallholder members have adopted the Good Agriculture Practice (GAP) Procedure properly in their farms, particularly in upkeep and recording the plot information and agrochemical used.		
Requirement Reference:	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
Objective Evidence:	<ul style="list-style-type: none"> • During this ASA-1, the auditor teams has taken 27 samples of smallholders to be visited. Based on field visit and interview with respective smallholder obtained information that most of the smallholders have procedures of good agriculture practices, however there are some smallholder’s area which in bad upkeep condition, e.g. under pruning (Nur Huda – MKT073), bush condition of circle and path (Kampi – MKT065). • Based on review to “Buku Kegiatan Pekebun Sawit Swadaya” there are several smallholders which not recorded plot information and pesticides application consistently. 		
Corrections:	<ol style="list-style-type: none"> 1) ICS team prepare check schedule to smallholder block to perform inspection on plantation operation (circle and path weeding regime, pruning, etc.). Verified evidence: “Jadwal Pengecekan Lahan Anggota” periodic June-July 2023 2) Send a letter to smallholder member to perform plantation upkeep as per GAP standard, fill in smalholder record and monitored by ICS. Verified evidence: sighted announcement letter “Surat Pemberitahuan No.003/KSU/MKT/VII/2023” dated 6 July 2023. Nur Huda 73; Kampi 65; Matholib 265 and I Made Sudiadnyana 37 interviewed and admitted they received announcement letter to appropriate pruning and weeding regime for circle and path. 3) Prepare a smallholder commitment related to plantation upkeep. Evidence verified: sighted “Komitmen Bersama Koperasi Serba Usaha Makarti” dated 15 July 2023, signed by Nur Huda 73; Kampi 65; Matholib 265 and I Made Sudiadnyana 37. 		

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Root Cause Analysis:	Lack of monitoring from ICS team to the smallholder.
Corrective Actions:	<p>1) Carry our socialization and evaluation related to plantation upkeep. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>2) ICS carries out monitoring on regular basis. Verified evidence: "Jadwal Pengecekan Lahan Anggota" periodic June 2023. For Matholib actual monitoring 12 June 2023; for Sugeng Hadi Santoso actual monitoring 6 July 2023; for Nur Huda actual monitoring on 10 July 2023; for Kampi actual monitoring on 10 July 2023; for Mahbub Junaidi actual monitoring on 10 July 2023; for I Made Sudiadnyana actual monitoring 18 June 2023; Munawaroh actual monitoring on 12 June 2023; for I Gusti Agung Ngurah Rai actual monitoring on 10 June 2023; for Samsudin actual monitoring on 18 June 2023; Bambang Kuswanto actual monitoring on 10 July 2023; for Lina Anggraini actual monitoring on 18 July 2023.</p> <p>Field visit to smallholders' plot Nur Huda (MKT.073) and Kampi (MKT.065), the auditor confirmed that plot was maintained with appropriate upkeep. Weeds on Kampi plot have been sprayed with Bablas (Glyphosate) and Garlon (Tryclopir). Frond pruning on Nur Huda plot has been maintained.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2354210-202306-M2	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.1, MSA, MSB		
Statement of Nonconformity:	Smallholder member sampled cannot demonstrated the legal ownership of land, which is register as certification member, in addition smallholder plots are not clearly and visibly demarcated.		
Requirement Reference:	<p>2.1 MS-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 legalization of that right.</p> <p>2.1 MS-B Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.</p>		
Objective Evidence:	Legal ownership of smallholders not available in KSU Makarti, i.e:		

	<ul style="list-style-type: none"> • Mujito (MKT. 090) for plot 20,000 m2 (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. • Nur Huda (MKT. 120) for plot 10,000 m2 (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. • I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refers to SHM Number: 339 with area 10,000 m2 (1 Ha). The copy of the legal document was not synchronized. <p>Based on ground check to sample of smallholders' plot sighted that boundaries marks was not completed and not maintained. Smallholders plot are:</p> <ul style="list-style-type: none"> • Plot a/n Sugeng Hadi Santoso (MKT.210) • Plot a/n Samsuddin (MKT. 278) • Plot a/n Matholib (MKT. 165) • Plot a/n Munawaroh (MKT. 232)
<p>Corrections:</p>	<p>Conduct review and re-check smallholder member's legal ownership of the land and land hectarage to ensure available, complied, complete and stored in cooperative. Verified evidence: minutes "Berita Acara KSU Makarti Salah Melakukan Input" dated 27 June 2023. Verified evidence:</p> <ol style="list-style-type: none"> Mujito: shows land title "Sertipikat Hak Milik No.632" dated 9 October 2001. The land title under name Bakri, covers 18,700 m2 in Sidodadi/Jakluay Village based on Survey Plan No.632 dated 9 October 2001. This changed the hectarage registered for Mujito from 2 Ha to 1.87 Ha. Nur Huda: shows land statement letter "Surat Keterangan Tanah No.08.2004/601/SDM/VI/2023" dated 12 June 2023. The land statement mentioned Nur Huda owns land in Sido Mulyo Village of 10,000 m2 and land title is in certification process. I Ketut Mintra shows land title "Sertipikat Hak Milik No.16.03.24.04.1.00329" dated 9 October 2001. The land title under name I Ketut Mintra, covers 10,000 m2 in Jakluay Village based on Survey Plan No.4468/92 dated 28 July 1992.
<p>Root Cause Analysis:</p>	<p>Lack of monitoring related to smallholder land legality</p>
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1) Appoint PIC responsible to check land legality. Verified evidence: Cooperative decree "Surat Keputusan No.027/KO.MKT/SDM/VI/2023 tentang Pengecekan Legalitas Anggota" dated 27 June 2023 – appointed Ana Mustafidah as PIC for checking smallholder member legality. 2) ICS and cooperative committee to prepare working plan in order to check smallholder's legal ownership of land documentation on regular basis (6 monthly). Verified evidence: "Rencana Kerja ICS 2023" planned monitoring on smallholder member legality on June and December 2023. <p>Field visit to smallholders' plot Sugeng Hadi Santoso (MKT.210), Samsuddin (MKT.278), Plot Matholib (MKT.65) and Munawaroh (MKT.232), all boundary stakes are installed and visibly.</p>

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Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.
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Non-conformity			
NCR Ref #	2354210-202306-M3	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.2 E, MSA, MSB		
Statement of Nonconformity:	History of Land Ownership and Land Conflict Disclosure Form is not available.		
Requirement Reference:	<p>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> <p>E, MSA, MSB: For existing plots, smallholders can demonstrate that they have not acquired land without FPIC of indigenous peoples, local communities or other users (refer to indicator 1.1E / Appendix 1).</p> <p>Note: Independent smallholders will sign a smallholder declaration covering information on the history of their land acquisition and land clearing (see Annex 3 of the RSPO ISH Standard Indonesia National Interpretation 2022).</p>		
Objective Evidence:	History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the Indonesia National Interpretation of RISS 2022 is not available for all members.		
Corrections:	<ol style="list-style-type: none"> 1) ICS made a meeting with smallholder group to discuss how to fill land history and land conflict disclosure form. Verified evidence: Attendance list of meeting "Daftar Hadir Membahas Pengisian Form Pengungkapan Sejarah dan Konflik Lahan" dated 11 July 2023. 2) Fill in land history and land conflict disclosure form. Verified evidence: land history and land conflict disclosure form filled in "Form Pengungkapan Sejarah dan Konflik Lahan" under name Badri, Bambang Kuswanto, Budiono, Gede Arcadana, Gede Sudita, I Ketut Mintra, Kampi, Lina Anggraini, Mahbub Junaidi, Matholib, Mujito, Munawaroh, Nur Huda, Sadi, Samsudin, Sanjem, Sugeng Hadi Santoso, Sutarno, Suwardi, Willi Winarno. 		
Root Cause Analysis:	Smallholder and ICS does not understand importance filling land history and land conflict disclosure.		
Corrective Actions:	Conduct socialization is related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.		

Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.
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Non-conformity			
NCR Ref #	2354210-202306-M4	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	2.3 E, MSA, MSB		
Statement of Nonconformity:	History of Land Ownership and Land Conflict Disclosure Form is not available.		
Requirement Reference:	<p>E: 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> <p>Note: The Form on the History of Land Tenure and Conflict Disclosure of the RSPO ISH Standard Indonesia National Interpretation 2022 shall be completed to comply with this indicator</p> <p>MSA, MSB: 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 involved.</p> <p>Note: Annex 4 of the RSPO ISH Standard Indonesia National Interpretation 2022 on Land Conflict Resolution Records shall be completed to comply with this Indicator</p>		
Objective Evidence:	History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.		
Corrections:	<p>1) ICS made meeting with smallholder group to discuss how to fill land history and land conflict disclosure form. Verified evidence: Attendance list of meeting "Daftar Hadir Membahas Pengisian Form Pengungkapan Sejarah dan Konflik Lahan" dated 11 July 2023.</p> <p>2) Fill in land history and land conflict disclosure form. Verified evidence: land history and land conflict disclosure form filled in "Form Pengungkapan Sejarah dan Konflik Lahan" under name Badri, Bambang Kuswanto, Budiono, Gede Arcadana, Gede Sudita, I Ketut Mintra, Kampi, Lina Anggraini, Mahbub Junaidi, Matholib, Mujito, Munawaroh, Nur Huda, Sadi, Samsudin, Sanjem, Sugeng Hadi Santoso, Sutarno, Suwardi, Willi Winarno.</p>		
Root Cause Analysis:	Smallholder and ICS does not understand importance filling land history and land conflict disclosure.		
Corrective Actions:	Conduct socialization related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat		

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	dan Semprot Total”, dated 15 July 2023. Attendance List “Daftar Hadir Anggota” 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2354210-202306-M5	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	4.6 MSA, MSB		
Statement of Nonconformity:	KSU Makarti has not consistent to manage the hazardous waste from ex chemical container according to procedure determined.		
Requirement Reference:	<p>Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.</p> <p>MSA:</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"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their community and village. <p>MSB:</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 authorities.</p>		
Objective Evidence:	Based on field visit and interview with smallholder sampled on behalf Budiono plots MKT.241, Badri plots MKT.269, Munawaroh plots MKT.232, Matholib plots MKT.265, Samsudin plots MKT.278; Bambang Kuswanto plots MKT.086 it was confirmed that used-chemical container is manage by themselves by reuse, buried and some of them burning the waste. This was not in accordance with SOP “Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021” dated 23 February 2021. Point 2 SOP “Wadah bekas tidak boleh dikubur, tidak boleh dibakar, tidak boleh dibuang sembarangan apalagi dibuang ke sungai”.		
Corrections:	Collecting and recording hazardous waste handover from each smallholder member and sending to storage in cooperative. Verified evidence: Minutes of collection “Berita Acara Pengambilan Bekas Kemasan Limbah B3 Koperasi Serba Usaha Makarti” dated 18 July 2023. ICS collect hazardous waste from Matholib, Samsudin, Munawaroh, Badri, Budiono, Bambang Kuswanto.		

Root Cause Analysis:	Lack of monitoring from ICS team related to negative impact from hazardous waste management.
Corrective Actions:	<p>1) ICS made socialization on the importance of hazardous waste management as per SOP. Verified evidence: Conduct socialization related to importance filling in land history and land conflict disclosure form. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>2) ICS made monitoring on hazardous waste hand over record from smallholder to cooperative. Verified evidence: Monitoring hazardous waste logbook.</p> <p>Field visit to smallholders' plot Budiono (MKT.241), Samsuddin (MKT.278), Matholib (MKT.65) and Munawaroh (MKT.232), auditor confirmed that waste management is well implemented. No hazardous waste or fire use on smallholders' plot.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2354210-202306-M6	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	4.8 MSB		
Statement of Nonconformity:	During audit it was found that not all smallholders have implemented BMPS for all pesticide use, particularly in phasing out paraquat usage.		
Requirement Reference:	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.		
Objective Evidence:	<ul style="list-style-type: none"> During field visits to smallholder plots sampled on behalf Matholib parcel number MKT.265 it was confirmed that he was use Gramoxone (Paraquat) for weeds control in his oil palm plantation. Farmers members on behalf I Made Sudiadnyana do not understand the boundaries of using pesticides near water courses. 		
Corrections:	1) ICS creates announcement letter to smallholder members to avoid use of paraquat. Verified evidence: sighted announcement letter "Surat Pemberitahuan No.003/KSU/MKT/VII/2023" dated 6 July 2023. Matholib 265 and I Made Sudiadnyana 37 interviewed and admitted they received announcement letter to not use paraquat and not spraying near water body.		

	2) Ensure smallholder record "Buku Petani" filled by smallholder and completed. Verified evidence: Sighted "Buku Kegiatan Pekebun Sawit Swadaya KSU Makarti I Made Sudiadnyana-MKI 083" filled in harvesting, fertilizer, spraying activities period 2022-2023.
Root Cause Analysis:	Lack of monitoring from ICS team on the use of paraquat by smallholder.
Corrective Actions:	<p>1) ICS conducts socialization and training on negative impact on the use of paraquat to environment and health. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>2) ICS conducts socialization and training on importance of smallholder record the activity on the use of pesticide. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.</p> <p>3) ICS makes regular monitoring on the use of pesticide. Verified evidence: "Buku Kegiatan Pekebun Sawit Swadaya KSU Makarti" – under name Badri, Budiono, I Made Sudiadnyana, Kampi, Matholib, Munawaroh, Nur Huda, Samsudin, Sugeng Hadi Santoso.</p> <p>Field visit to smallholders' plot Matholib (MKT.265) and interview with Mansuron (current owner), the auditor have an explanation from the smallholder and confirmed that he just bought the plot in November 2022 from his brother and did not report to farmer group/group manager. He did not understand that the plot is registered as smallholder member of RSPO certification, also he did not receive the socialization of organisation procedures.</p> <p>He confessed that will not re-buy or spray Paraquat on his plot and replace it with Glyphosate.</p>
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2354210-202306-M7	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	B.1.1 MSA, MSB		
Statement of Nonconformity:	Internal audit for smallholder member has been conducted, however issue raised during internal audit were not effectively addressed/closed.		

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Requirement Reference:	The ICS is implemented, and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.
Objective Evidence:	Based on document verification of internal audit results in June and July 2023, found the following evidences: <ul style="list-style-type: none"> • In the Internal Audit Question Form for members on behalf of Mujito and Nurhuda, the internal assessment team gave scores of 80 and 85 related to land legality. However, the cooperative has not been able to show land legality documents for those two members. • Record of corrective action evidence dated 30 September 2022 shown the plots boundary demarcated issue has been closed and solved, however during field visit it was found the incomplete boundary markers, sample seen in the plots on behalf: Lina, Sugeng Hadi Santoso, Samsudin, Matholib and Munawaroh. • Record of corrective action evidence dated 30 September 2022, it was noted that 7 non-conformities found were not sufficient by a determination of root cause/problem analysis, correction and corrective action.
Corrections:	Review internal audit report for finding and correction follow up. Verified evidence: Minutes "Berita Acara Evaluasi Tim Audit Internal" dated 20 June 2023 by reviewing internal audit report checking internal audit findings/NC and the correction/corrective action.
Root Cause Analysis:	Internal audit team has not understood the detail of internal audit process.
Corrective Actions:	Conduct socialization related to internal audit procedure and evaluated the Internal Audit team understanding. Verified evidence: "Evaluasi Pemahaman Tim Internal Audit" dated 20 June 2023. Result for Anas Mahfudzi, Nodli Haence Palapa, Nur Adi Rahman – understood the SOP Internal Audit. Interview with the Internal Audit Team, they now understand the process of internal audit including checking correction and corrective action.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.

Non-conformity			
NCR Ref #	2354210-202306-M8	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	B.1.2 E, MSA, MSB		
Statement of Nonconformity:	Basic information, farm information, legal documentation of group members and signed Smallholder Declarations are available inaccurately.		
Requirement Reference:	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		
Objective Evidence:	Legal ownership of smallholders not available in KSU Makarti, i.e:		

	<ul style="list-style-type: none"> • Mujito (MKT. 090) for plot 20,000 m2 (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. • Nur Huda (MKT. 120) for plot 10,000 m2 (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. • I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refers to SHM Number: 339 with area 10,000 m2 (1 Ha). The copy of the legal document was not synchronized. <p>History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.</p>
<p>Corrections:</p>	<p>Conduct review and re-check smallholder member's legal ownership of the land and land hectarage to ensure available, complied, complete and stored in cooperative. Verified evidence: minutes "Berita Acara KSU Makarti Salah Melakukan Input" dated 27 June 2023. Verified evidence:</p> <ol style="list-style-type: none"> a. Mujito: shows land title "Sertipikat Hak Milik No.632" dated 9 October 2001. The land title under name Bakri, covers 18,700 m2 in Sidodadi/Jakluay Village based on Survey Plan No.632 dated 9 October 2001. This changed the hectarage registered for Mujito from 2 Ha to 1.87 Ha. b. Nur Huda: shows land statement letter "Surat Keterangan Tanah No.08.2004/601/SDM/VI/2023" dated 12 June 2023. The land statement mentioned Nur Huda owns land in Sido Mulyo Village of 10,000 m2 and land title is in certification process. c. I Ketut Mintra shows land title "Sertipikat Hak Milik No.16.03.24.04.1.00329" dated 9 October 2001. The land title under name I Ketut Mintra, covers 10,000 m2 in Jakluay Village based on Survey Plan No.4468/92 dated 28 July 1992.
<p>Root Cause Analysis:</p>	<p>Lack of monitoring related to smallholder member legal ownership of the land.</p>
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1) Appoint PIC responsible to check smallholder member's legal ownership of land. Verified evidence: Cooperative decree "Surat Keputusan No.027/KO.MKT/SDM/VI/2023 tentang Pengecekan Legalitas Anggota" dated 27 June 2023 – appointed Ana Mustafidah as PIC for checking smallholder member legality. 2) Cooperative committee to prepare working plan in order to check smallholder's legal ownership of land documentation on regular basis (6 monthly). Verified evidence: "Rencana Kerja ICS 2023" planned monitoring on smallholder member legality on June and December 2023.
<p>Assessment Conclusion:</p>	<p>ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action has been implemented as planned. NC Critical/Major closed satisfactory.</p>

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Non-conformity			
NCR Ref #	2354210-202306-M9	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	C.1.1 MSA		
Statement of Nonconformity:	Annual group business plan has not been reviewed at least annually.		
Requirement Reference:	The group business plan is implemented and reviewed at least annually.		
Objective Evidence:	Organization has established an Annual Group Business Plan as stated in the document "Estimasi Produktivitas TBS Anggota KSU Makarti" in December 2022, however there is no evidence that this Annual Group Business Plan has reviewed at least annually.		
Corrections:	Conduct management review for Koperasi Makarti working program. Verified evidence: "Berita Acara Manajemen Review KSU Makarti" dated 1 July 2023 – discussing business process realization once per year, socialization of production projection in KSU Makarti. Management review attended by 15 smallholder group representatives, ICS, cooperative committee.		
Root Cause Analysis:	Has not determine schedule for management review		
Corrective Actions:	Prepare management review schedule. Verified evidence: "Rencana Kerja ICS 2023" planned management review in July 2023.		
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.		

Non-conformity			
NCR Ref #	2354210-202306-M10	Issued Date	06/06/2023
Due Date	06/09/2023	Closure Date	10/08/2023
Indicator & Category (Critical / Minor)	D.3.1 E, MSA, MSB		
Statement of Nonconformity:	Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.		
Requirement Reference:	The group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
Objective Evidence:	<ul style="list-style-type: none"> KSU Makarti has determined the distribution of the premium from the sale of RSPO Credit, but some of it is 25% for the Cooperative's capital, while not all members of KSU Makarti participate in the RSPO certification program. In addition, there is no evidence that the percentage of premium sharing all members which include in the RSPO certification program. 		

	<ul style="list-style-type: none"> The value and timing of the premium distribution are not clearly known by the member growers. Members' understanding is limited that the premium has been distributed in the form of BPJS Employment payments and distribution of First Aid Kits.
Corrections:	Communicating the RSPO premium use and financial budget period June 2022-March 2023 to smallholder members. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee
Root Cause Analysis:	Annual premium and the use have not communicated with smallholder.
Corrective Actions:	Conducting discussion between committee and smallholder members to determine allocation for the use of RSPO premium fund. Verified evidence: Minutes "Berita Acara Sosialisasi Pengelolaan Kebun sesuai GAP, Rencana Anggaran Biaya dan Distribusi Penggunaan Dana Premi, Pengisian Formulir Pengungkapan Sejarah Penguasaan Kepemilikan Lahan, Pengelolaan Limbah B3, Pengisian Buku Pekebun, Dampak Penggunaan Paraquat dan Semprot Total", dated 15 July 2023. Attendance List "Daftar Hadir Anggota" 15 July 2023 attended 173 smallholder members, ICS, cooperative committee.
Assessment Conclusion:	ISH organization has identified root cause, prepare correction and corrective action plan. The correction and corrective action have been implemented as planned. NC Critical/Major closed satisfactory.

Opportunity for Improvements	
OFI #	Description
OFI 1	Nil

Positive Findings	
PF #	Description
PF 1	Nil

3.3.1 Status of Nonconformities Previously Identified and Observations

Previous Non-conformity			
NCR Ref #	2167765-202202-M1	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	1.3-MSB Critical		

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Statement of Nonconformity:	Not all smallholder members have adopted the Good Agriculture Practice (GAP) Procedure properly in their farms, particularly in upkeep and plant disease pest procedure.
Requirement Reference:	RSPO ISH Standard 2019 1.3-MSB Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.
Objective Evidence:	Koperasi Serba Usaha Makarti has had upkeep procedure No.33/SOP/ICS-MKT/III/2021 dated 16 March 2021. However, during field visit to smallholder plots sampled it was found in the several plots that the weed condition is out of control, such as Musahi-Persil 128, Supaini Persil-253 and it was found total spraying at Maryatun-Persil 317. Furthermore, the organization has not carried out monitoring of plant pests and diseases, the last monitoring has carried out on 15 December 2020, so the organization has not obtained the latest data regarding to the level of pest and diseases attack including their control.
Corrections:	<ul style="list-style-type: none"> The cooperative conducted socialization regarding "SOP Pemeliharaan" on 29 March 2022, attended by 177 smallholder members. The activity recorded (invitation, presentation slides and attendance list. Based on field verification to smallholder block Musahi-128, Supaini-253, Maryatun-317, found the block controlled. No more overgrown weed and no more blanket spraying. The cooperative conducted monitoring plant pest and diseases on 18-23 March 2022. Record verified "Laporan (Pengamatan Tingkat Serangan Hama & Penyakit Kelapa Sawit) Di Koperasi Serba Usaha Makarti Periode 2021 – 2022)" dated 25 March 2022. The pest and disease monitoring result rat bite at 4.78%; rhino beetle infestation at 0.08%, nettle caterpillar at 0.17% and no Ganoderma infestation. Pest and disease threshold at 5%.
Root Cause Analysis:	Lack of understanding from members regarding SOP Pemeliharaan – Weed Control.
Corrective Actions:	<ul style="list-style-type: none"> The cooperative carried out evaluation and monitoring of "SOP Pemeliharaan" – Weed Control, revision on 15 April 2022. The cooperative prepare monitoring plan for pest and diseases on regular basis (yearly). Format sighted "Monitoring Serangan Hama dan Penyakit 2022 Koperasi Serba Usaha Makarti".
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team interviewed smallholder/landowner understanding as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 auditor found that the corrective action for this nonconformity has not been effectively implemented. The NC is recurrent according to above details of non-conformity number 2354210-202306-M1.

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Previous Non-conformity			
NCR Ref #	2167765-202202-M2	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	3.1-MSB Critical		
Statement of Nonconformity:	The organization does not have a system to ensure the workers recruitment process in accordance to RSPO ISH Standard		
Requirement Reference:	RSPO ISH Standard 2019 3.1-MSB. Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.		
Objective Evidence:	<ul style="list-style-type: none"> • Based on document review and interview with ICS, obtained information all workers for spraying, harvesting and fertilizer are hired by the smallholder without monitoring from the organization. (E) • Based on document review and interview with ICS, it was found that there are no working agreement between the land owner (members) and workers (harvester, sprayer, fertilizer). (MSB) • During field observation in Pak Anton Nasution's plot, obtained information from the harvester, they do not have a work agreement document with the landowner. (MSB) 		
Corrections:	<ul style="list-style-type: none"> • The cooperative revise the SOP Recruitment by adding the field workers points. Document verified "SOP Rekrutmen Tenaga Kerja No.040/SOP/ICS-MKT/III/2022" dated 20 March 2022. • The cooperative prepares Work Letter Agreement/Surat Perjanjian Kerja (SPK) between landowner and worker. Document verified "Surat Perjanjian Kerja I Gede Suastika dan Nuryadi - 17 Maret 2022", "Surat Perjanjian Kerja Siswo Pandoyo dan Gampang Romli - 11 April 2022", "Surat Perjanjian Kerja Moch San Hatta dan Noldy H Palapa - 12 April 2022", "Surat Perjanjian Kerja Sutoto dan Noldy H Palapa - 21 Maret 2022", 		
Root Cause Analysis:	<ul style="list-style-type: none"> • Cooperative do not have SOP on recruitment of field workers for spraying, harvesting and fertilizing • The land owners has yet understand administrative requirements for involving workers. 		
Corrective Actions:	<ul style="list-style-type: none"> • Monitoring the validity period of the work letter agreement (every six month). Record verified "Monitoring Surat Perjanjian Kerja Semester I" dated 15 April 2022. • Monitoring of field activity by Farmer Group every six month. Record verified "Buku Monitoring Kebun 2022 - KSU Makarti" dated 18 April 2022. The monitoring covers field condition, spraying regime, herbicide type, fertilizer regime, pruning condition. 		
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team interviewed smallholder/landowner understanding as part of correction. Audit team verified monitoring plan, monitoring record. Audit team		

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	deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 there is no issue related to workers recruitment and contract. KSU Makarti has consistently implemented the monitoring of the validity period of the work letter agreement. This NC remains closed.

Previous Non-conformity			
NCR Ref #	2167765-202202-M3	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	3.3-MSB Critical		
Statement of Nonconformity:	Members of organization has paid their workers in accordance to minimum wage but not supported with records of payment (payslip).		
Requirement Reference:	RSPO ISH Standard 2019 3.3-MSB. Workers' pays complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.		
Objective Evidence:	<ul style="list-style-type: none"> Based on document review and interview with ICS, it was observed that there are no payslip as evidence of payment that given to the workers. (MSA and MS-B). During field observation in farmers plot (Anton Nasution, Sumar, Ashari and Noldi), obtained information that the harvester paid per tonnage FFB and their wage paid in monthly basis. But, there were no payment receipt or payslip received by the harvester. (MS - A and MS - B). 		
Corrections:	Recording work record (making proof of payment of work wages) Sample Ashari and Noldi. Record verified "Nota Sutoto to Noldi 22 Maret 2022 harvest 3.5 MT FFB total IDR 700,000"; "Nota Ashari to Misparmono 22 Maret 2022 harvest 3.8 MT FFB total IDR 760,000"; For Sumar and Anton Nasution, since February 2022 harvesting work perform by themselves		
Root Cause Analysis:	The smallholder members do not understand regarding the documentation of payment of work wages.		
Corrective Actions:	The ICS monitor work record every three month including proof of payments that made by members and reports to the Koperasi every three months. Record verified "Monitoring Catatan Hasil Pekerjaan", dated 22 April 2022. Summarized the payment from smallholder to its worker for harvest, fertilizer application, pruning, spraying works.		
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went on interview smallholder/landowner understanding as part of correction. Audit team verified monitoring record. Audit team deemed the		

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	correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 there is no issue related to minimum wage payment for workers. KSU Makarti has consistently implemented the minimum wage payment for workers according to Governor Decree No. 561/K.832/2022 dated 25 November 2022 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2023. This NC remains closed.

Previous Non-conformity			
NCR Ref #	2167765-202202-M4	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	3.5 MSB Critical		
Statement of Nonconformity:	Based on document review and interview with ICS, it was found that the organization does not have a mechanism or system to monitor all members have access to first aid kit supplies and PPEs.		
Requirement Reference:	RSPO ISH Standard 2019 3.5-MSB. Working conditions and facilities are safe and meet minimum legal requirements.		
Objective Evidence:	<ul style="list-style-type: none"> Based on document first aid kit delivery, it was observed each farmers group only get 1 first aid kit box and there was no system to ensure all members have access to the first aid kit. (MS - B). The organization has provided PPEs to its member based on "Berita Acara Penyerahan Alat Pelindung Diri Anggota Sertifikasi" dated 16 July 2021 such as handgloves, mask, sprayer mask, rubber hand gloves, apron, safety goggles and safety shoes. But, it was observed for each PPEs only 1 pcs/pair given to each farmers group as sample of PPEs that they need to provide. There is no mechanism or procedure that regulates how farmer groups increase the number of PPEs and how cooperatives monitor the availability of sufficient PPE according to the number of members/workers. (MS – B). During interview with sampled smallholder (Mariatun, Ashari, Eko Supriatman, Anton Nasution and Sumar), it was informed for spraying activities they were only using handgloves, mask and safety shoes. This is inconsistent to Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated for spraying using helm for sprayer, mask, rubber handgloves, safety goggles, apron and safety shoes. During field observation in Pak Anton Nasution's plot, it was observed that harvester not using rubber handgloves. This was inconsistent to Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No : 22/SOP/ICS-MKT/II/2021 dated 23 February 2021 that stated PPEs for harvester are Helm, rubber hand gloves, safety shoes. 		
Corrections:	<ul style="list-style-type: none"> Establish a "Pos Unit Keselamatan Kerja" and first aid flow process if occur an accident and socialize the function of "Pos Unit Keselamatan Kerja" to the members. Document verified - "Surat Keputusan No.001/KOP.MKT/SDM/IV/2022 tentang Pos Unit Keselamatan Kerja" dated 29 March 2022. 		

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	<ul style="list-style-type: none"> - "Berita Acara Pembentukan Pos Unit Keselamatan Kerja" dated 29 March 2022. The first aider team: Daryo as coordinator, Wayan Wirya as co-coordinator, Wawan Sutiawan as PIC in cooperative. - "Diagram Alur Penanganan Kecelakaan Kerja Koperasi Serba Usaha Makarti" dated 29 March 2022. • Increase the stock of PPE at KSU Makarti for the members. Document verified "Berita Acara Kesepakatan Penambahan Alat Pelindung Diri" dated 29 March 2022. Additional PPE 50 pieces.
Root Cause Analysis:	<ul style="list-style-type: none"> • The Farmer Group do not yet understand regarding the mechanism/supply of additional PPE stock if needed. • There is no "Pos Unit Keselamatan Kerja" available in the Farmer's Group • PPE provision for sample: Mariatun, Ashari, Eko Supriatman, Anton Nasution and Sumar
Corrective Actions:	<ul style="list-style-type: none"> • Make an activity report of the "Pos Unit Keselamatan Kerja". Record verified "Laporan Aktifitas Pos Unit Keselamatan Kerja" dated 18 April 2022. • Conduct regular monitoring regarding of the use of PPE every six months. Record verified "Form Monitoring Alat Pelindung Diri dan Kotak P3K", last monitored 15 March 2022.
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition, PPE stock and PPE on hand smallholder as part of correction. Audit team verified monitoring plan, monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During audit ASA1 there is no issue related to safe working conditions and facilities. KSU Makarti has consistently implemented the OHS for smallholder members. Monitoring of PPE usage and safe working practices has been effectively implemented. This NC remains closed.</p>

Previous Non-conformity			
NCR Ref #	2167765-202202-M5	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	4.6-MSB Critical		
Statement of Nonconformity:	KSU Makarti is not consistent in managing waste without burning in accordance with established procedures.		
Requirement Reference:	RSPO ISH Standard 2019 4.6-MSB. Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm. MSB: Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only		

	<p>in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority.</p>
<p>Objective Evidence:</p>	<ul style="list-style-type: none"> - Based on the results of field visits and interviews with smallholder members (e.g.: Daryo plots 019, Maksum plots 020, I Gede Suastika plots 059) it is known that there are still members of smallholder who manage used pesticide/herbicide packaging and fertilizer sacks/innerbags by burning. This is not in accordance with the SOP for handling used pesticide containers "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. - KSU Makarti already has "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021 and has built a temporary warehouse for hazardous waste storage, however, mostly the management of used pesticide container still managed individually by members and is not handed over to the Cooperative. - KSU Makarti has shown recap data on receipt of used pesticide container waste and fertilizer sacks (updated 14/02/2021 – 10/03/2021), however not all members of the farmers have submitted the waste of used pesticide container and fertilizer sacks to the Cooperative to be stored in the temporary hazardous Waste Warehouse. - Furthermore, KSU Makarti does not yet have a partnership with a licensed party to hand over the hazardous waste as stipulated in the "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021.
<p>Corrections:</p>	<ul style="list-style-type: none"> • Sending the SPPL Reports to the relevant agency every 6 months. Document verified <ul style="list-style-type: none"> - "Laporan SPPL (Pengelolaan dan Pemantauan Lingkungan Hidup) Untuk Pekebun Swadaya Sidomulyo KSU Makarti) 2021" dated 4 January 2022. - Tanda Terima Penyerahan Dokumen (Ekspedisi) stated the Laporan SPPL received by Dinas Lingkungan Hidup Kabupaten Kutai Timur on 30 March 2022. • Socialization to the members regarding the Hazardous Waste handling. Document verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022. Sample interviewed: Daryo-019 and I Gede Suastika-059 now understood the hazardous waste handling to cooperative storage. • Collecting the inner bag sack, and hazardous waste from the members of Farmers Group, and then stored in the hazardous waste warehouse of KSU Makarti. • Making an agreement with third party regarding the handling of hazardous waste. Document verified "Surat Perjanjian Kerjasama No.03/SPK/JMK/03/2022" dated 11 April 2022; between cooperatives for delivery and storage of hazardous waste from Koperasi Serba Usaha Makarti to Koperasi Jasa Mutiara Kongbeng.
<p>Root Cause Analysis:</p>	<ul style="list-style-type: none"> • The certification members do not fully understand regarding the commitment of hazardous waste handling. • KSU Makarti does not yet understand regarding the mechanism of SPPL reporting. • KSU Makarti have not found hazardous waste management partners.

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Corrective Actions:	<ul style="list-style-type: none"> Conduct evaluation and monitoring of SPPL every 6 months. Record verified "Checklist Pengiriman Laporan SPPL", dated 12 April 2022. Conduct evaluation and monitoring of hazardous waste every 6 months. Record verified "Buku Monitoring Limbah B3 2021-2022 Koperasi Serba Usaha Makarti". Sending the hazardous waste to the third party (distributor/the company hazardous waste processor)
Assessment Conclusion:	<p>Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite interviewed sampled smallholder to check understanding as part of correction. Audit team verified monitoring record and report. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC.</p> <p>Critical/Major NC closed out.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During audit ASA1 auditor found that the corrective action for this nonconformity has not effectively implemented. The NC is recurrent according to above details of non-conformity number 2354210-202306-M5.</p>

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

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Corrections:	Establish a commitment regarding the using of paraquat. Document verified "Komitmen Bersama Tidak Akan Menggunakan Paraquat untuk Pengendalian Gulma" dated 29 March 2022.
Root Cause Analysis:	The Internal Audit Team does not yet understand the commitment to stop the use of paraquat.
Corrective Actions:	Conduct monitoring the use of pesticides to the certification members by ICS Team every 6 months. Record verified "Buku Monitoring Kebun KSU Makarti 2022" dated 18 April 2022. The monitoring covers field condition, spraying regime, herbicide type, fertilizer regime, pruning condition.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 auditor found that the corrective action for this nonconformity has not been effectively implemented. During the audit it was found that not all smallholders have implemented BMPS for all pesticide use, particularly in phasing out paraquat usage. The NC is recurrent according to above details of non-conformity number 2354210-202306-M6.

Previous Non-conformity			
NCR Ref #	2167765-202202-M7	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	A.1.3 E, MSA, MSB Critical		
Statement of Nonconformity:	<p>The process and documentation for Member Registration/Acceptance was not consistent with guiding SOP.</p> <ul style="list-style-type: none"> - The requirement for registration/acceptance does not explain the evaluation criteria; - Based on interview and document verification, field verification during audit the process for member registration and acceptance was not in chronological order. Field verification minutes signed after Smallholder commitment. 		
Requirement Reference:	<p>RSPO ISH Standard 2019 A.1.3 E, MSA, MSB</p> <p>The group has membership requirements</p>		
Objective Evidence:	<p>Sample verified:</p> <ul style="list-style-type: none"> - Suyono, "Formulir Anggota Sertifikasi" for Suyono, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. - Wagini Lestari, "Formulir Anggota Sertifikasi" for Wagini Lestari, dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" no date; 		

	<p>"Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 7 January 2021.</p> <ul style="list-style-type: none"> - Yasimah, "Formulir Anggota Sertifikasi" dated 7 January 2021; "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 8 January 2021; "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" dated 5 January 2021. <p>Still accepted by approval committee.</p>
Corrections:	<ul style="list-style-type: none"> • Updated the" SOP Persyaratan Pendaftaran/Penerimaan Anggota" by explaining the requirements of the RSPO Standard and explaining the evaluation requirements in a structured manner. Document verified "SOP Kriteria dan Syarat Menjadi Anggota Sertifikasi No.001/SOP/ICS-MKT/IV/2022" dated 11 April 2022. • Conduct socialization to the ICS Team regarding the flow of SOP "Penerimaan Anggota". Record verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022.
Root Cause Analysis:	The ICS Team does not yet understand regarding the placement of member acceptance points.
Corrective Actions:	Conduct evaluation to the Tim Penyuluhan dan Pendaftaran regarding the SOP Pendaftaran Anggota. Record verified "Absensi Rapat Evaluasi TIm Penyuluhan dan Pendaftaran", dated 20 March 2022 attended by 6 committee member, ICS, and education team; "Berita Acara Evaluasi Tim Penyuluhan dan Pendaftaran", dated 20 March 2022. There has been no new member acceptance since MS B audit in February to NCR Close Out audit.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went interview ICS understanding as part of correction. Audit team verified revised forms, communication record and evaluation record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 there is no issue related to membership requirement. KSU Makarti has consistently implemented the procedure of membership requirement. This NC remains closed.

Previous Non-conformity			
NCR Ref #	2167765-202202-M8	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	B1.1 E, MSA, MSB Critical		
Statement of Nonconformity:	Based on document verification and interview with smallholder members, the internal audit checklist does not reflect the actual condition on the field; and not all nonconformities identified in checklist issued as Non-conformity into Internal audit report.		

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	Based on document verification and interview with Group Manager, Koperasi Serba Usaha Makarti has not conduct internal audit to ICS/Group Manager.
Requirement Reference:	RSPO ISH Standard 2019 B1.1 E, MSA, MSB A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits.
Objective Evidence:	<ul style="list-style-type: none"> - Form internal audit checklist for Djumadi and Misdrum stated "smallholder has evidence of paying salary? Yes" while based on interview with smallholders, they stated they do not hire any worker. - Form internal audit checklist for Maksum and Misdrum stated "Do you know the sanction procedure for member? No"; "Do you know the follow up internal audit procedure? No", negative findings, yet not recorded into Internal Audit Report. - There was no internal audit process for Group Manager and ICS.
Corrections:	<ul style="list-style-type: none"> • Make a statement regarding the error of doing an internal audit checklist. Document verified "Berita Acara Salah Melakukan Ceklis Audit Internal", dated 4 April 2022. • Revise the Internal Audit Report and add findings results as per internal audit checklist. Document verified "Form Pertanyaan Audit Internal", now with scoring.
Root Cause Analysis:	<ul style="list-style-type: none"> • Errors in performing internal audit against Djumadi and Misdrum • Did not include the result of internal audit findings to the Internal Audit Report regarding the point of "tahu prosedur • Have not conducted an internal audit of ICS
Corrective Actions:	Conduct internal audit to the ICS. Record verified "Laporan Audit Internal - Unit Penilaian Internal", dated 4 April 2022.
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went interviewed Internal Auditor and ICS understanding as part of correction. Audit team verified revised internal audit form, checklist and report. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 auditor found that the corrective action for this nonconformity has not been effectively implemented. Internal audit for smallholder member has been conducted, however issue raised during internal audit were not effectively addressed/closed. The NC is recurrent according to above details of non-conformity number 2354210-202306-M7.

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Previous Non-conformity			
NCR Ref #	2167765-202202-M9	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	C.1.1-MSA Critical		
Statement of Nonconformity:	Annual group business plan did not reviewed at least annually		
Requirement Reference:	RSPO ISH Standard 2019 C.1.1-MSA. The group business plan is implemented and reviewed at least annually.		
Objective Evidence:	Organization has established an Annual Group Business Plan as stated in the document "Estimasi Produktivitas TBS Anggota KSU Makarti" in December 2021, however there is no evidence that this Annual Group Business Plan has reviewed at least annually.		
Corrections:	Reviewing the Annual Group Business Plan regarding the estimation of FFB productivity which was attended by all Farmers Group and the ICS Team. Record verified "Daftar Hadir Rapat Sosialisasi Data Proyeksi Produksi Sertifikasi & Penetapan Data Proyeksi Produksi Sertifikasi 5 Tahun ke Depan", dated 22 March 2022. "Berita Acara Penetapan Data Proyeksi Produksi Sertifikasi" date 22 March 2022. In the database, 2021 at 8,314.49 MT FFB; 2022 at 8,889.71 MT FFB; 2023 at 9,064.02 MT FFB; 2024 at 8497.52 MT FFB; 2021 at 7,843.87 MT FFB;		
Root Cause Analysis:	ICS Team does not understand regarding the requirements of Annual Group Business Plan review.		
Corrective Actions:	Evaluate the estimated FFB productivity on a regular basis (last one year). Record verified " Evaluasi Data Produksi PRoyeksi Vs Aktual" period 2021 projection 8,314.49 MT FFB against 2021 actual production 7,390.30 MT FFB, discrepancies 924.19 MT FFB.		
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified ICS understanding as part of correction. Audit team verified evaluation record. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.		
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 auditor found that the corrective action for this nonconformity has not been effectively implemented. Annual group business plan has not been reviewed at least annually. The NC is recurrent according to above details of non-conformity number 2354210-202306-M9.		

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Previous Non-conformity			
NCR Ref #	2167765-202202-M10	Issued Date	01/03/2022
Due Date	28/02/2023	Closure Date	22/04/2022
Indicator & Category (Critical / Minor)	D.3.1-E Critical		
Statement of Nonconformity:	Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.		
Requirement Reference:	RSPO ISH Standard 2019 D.3.1-E The group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
Objective Evidence:	Koperasi Serba Usaha Makarti has established a plan for the distribution of RSPO premiums on 16 March 2021 as stated to the "Berita Acara Penetapan Penggunaan Dana Kredit Sertifikasi". However, it was known that the organization has not yet disseminated it to all members. Furthermore, based on the result of interviews in the sampling plot, it was known that some members are not fully aware the distribution and timing of the premium.		
Corrections:	Conducting socialization regarding the use of certification credit fund to the all certification members. Document verified "Daftar Hadir Sosialisasi KSU Makarti" dated 29 March 2022.		
Root Cause Analysis:	The certification members do not fully understand regarding the determination of the use of certification credit funds.		
Corrective Actions:	The evaluation of members understanding regarding the use of certification credit funds. Record verified "Evaluasi Pemahaman Anggota Terhadap Kredit Sertifikasi", dated 29 March 2022.		
Assessment Conclusion:	Audit team has reviewed the root cause analysis, accepted as this is Stage 2 MS B. Audit team went onsite and verified field condition as part of correction. Audit team verified monitoring evaluation on smallholder member understanding. Audit team deemed the correction and corrective action is effective to close out Critical/Major NC. Critical/Major NC closed out.		
Effectiveness Closure (for previous audit closed Critical NC):	During audit ASA1 auditor found that the corrective action for this nonconformity has not been effectively implemented. Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members. The NC is recurrent according to above details of non-conformity number 2354210-202306-M10.		

Previous Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Indicator 1.1 E, MSA, MSB Cooperative has legal entity document, "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002 and registration to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002. Requiring coordination with regulator for Cooperative' "Nomor Induk Berusaha" registration to comply with the latest requirement "Peraturan Pemerintah No. 5 tahun 2021 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko".</p> <p>Verification / Follow-up actions: Koperasi has follow up to register the Akta pendirian Koperasi to obtain NIB (Nomor Induk Berusaha). Supporting document has been submitted through OSS and still under process of fulfilling the requirement and verification document by related government.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2167765-202202-M1	Critical	RSPO ISH Standard 2019 1.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M2	Critical	RSPO ISH Standard 2019 3.1-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M3	Critical	RSPO ISH Standard 2019 3.3-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M4	Critical	RSPO ISH Standard 2019 3.5-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M5	Critical	RSPO ISH Standard 2019 4.6-MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M6	Critical	RSPO ISH Standard 2019 4.8-E	01/03/2022	Closed, 22/04/2022
2167765-202202-M7	Critical	RSPO ISH Standard 2019 A1.3 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M8	Critical	RSPO ISH Standard 2019 B1.1 E, MSA, MSB	01/03/2022	Closed, 22/04/2022
2167765-202202-M9	Critical	RSPO ISH Standard 2019 C.1.1-MSA	01/03/2022	Closed, 22/04/2022
2167765-202202-M10	Critical	RSPO ISH Standard 2019 D.3.1-E	01/03/2022	Closed, 22/04/2022
2354210-202306-M1 (reoccurrence)	Critical	RSPO ISH Standard 2019 1.3 MSB	06/06/2023	Closed, 10/08/2023

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2354210-202306-M2	Critical	RSPO ISH Standard 2019 2.1 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M3	Critical	RSPO ISH Standard 2019 2.2 E, MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M4	Critical	RSPO ISH Standard 2019 2.3 E	06/06/2023	Closed, 10/08/2023
2354210-202306-M5 (reoccurrence)	Critical	RSPO ISH Standard 2019 4.6 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M6 (reoccurrence)	Critical	RSPO ISH Standard 2019 4.8 MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M7 (reoccurrence)	Critical	RSPO ISH Standard 2019 B.1.1 MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M8	Critical	RSPO ISH Standard 2019 B.1.2 E, MSA, MSB	06/06/2023	Closed, 10/08/2023
2354210-202306-M9 (reoccurrence)	Critical	RSPO ISH Standard 2019 C.1.1 MSA	06/06/2023	Closed, 10/08/2023
2354210-202306-M10 (reoccurrence)	Critical	RSPO ISH Standard 2019 D.3.1 E, MSA, MSB	06/06/2023	Closed, 10/08/2023

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 KSU 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	Village Head Sidomulyo and BPD Desa Sidomulyo	Face to face interview
Governmental	Manpower Service Head Kutai Timur Regency;	Phone interview

	Kutai Timur Regency Head of Bidang Usaha Koperasi Cooperative Service Kutai Timur Regency, Unit Pelaksana Teknis Penyuluh Petani Lapangan	
Governmental	Plantation Service Kutai Timur Regency Head of Environmental Service	Face to face interview
Governmental	Environmental Agency Kutai Timur Regency	Phone interview
Governmental	Cooperative Department of Kutai Timur Regency	Phone interview
NGO	CIRAD - Centre de coopération internationale en recherche agronomique pour le développement (Ibu Rina)	Face to face interview

Stakeholders comment

<p>1.</p>	<p>Feedbacks: Sido Mulyo Village Head and BPD (Badan Pengawas Desa) – Mr. Ashari Setiawan & Wahyudi</p> <ul style="list-style-type: none"> • During this audit village head and BPD explain the history of Sido Mulyo village. Initially Sidomulyo village was a transmigration village in 1987 consisting of Javanese, Sundanese and Balinese. The first crop was hybrid coconut then changed to cacao and in 2001 the community started planting oil palm. • Currently, the farmers are interested to join RSPO/ISPO certification; They see that having RSPO/ISPO certification can provide more benefits for them, such as better and more coordinated palm oil management, as well as premium sharing that can be obtained from the certification program. • KSU Makarti and its members employ harvesters/sprayers/fertilizers who are members of the village so they can help each other with people who need jobs. • FFB from KSU Makarti sold to DSN Group and PT Kresna Duta Agroindo. • Until this year 2023 there is no issue related to land dispute. All smallholder members of KSU Makarti have clear land legality and registered in the village official. • The RSPO premium that the Cooperative earns makes other farmers enthusiastic to join and take part in RSPO Certification. • The village government receives assistance from the Cooperative for village infrastructure development. <p>Audit Team verification and response: 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>2.</p>	<p>Feedbacks: Dinas Perkebunan Kutai Timur Regency – Didik Prayitno</p> <ul style="list-style-type: none"> • Communication between Cooperatives and the government is very good and runs in two directions. • These lands originally came from the Transmigration program set by the government. Therefore, since the beginning, they have had land rights in the form of SHM (Certificate of Property Rights), which is the highest private land right based on government regulations. All members of the organization have been registered as a Certificate of Registration for Plantation Cultivation (STD-B: Letter of Registration for Plantation).

	<ul style="list-style-type: none"> • KSU Makarti are located in other use areas/APL: Other Use Areas and there is no overlap in production forest areas and/or protected areas. • Areas owned by smallholders do not overlap with areas that have become concession rights/HGU and/or mining concessions. • There were no reports of complaints related to land and/or environmental pollution that occurred in the area of the Mutiara Kongbeng Multi-Business Cooperative Service. • There has been a change in behavior, cooperation, community since they joined the RSPO Certification program for independent smallholders. • Use of pesticides and fertilizers to be more directed, effective and on target. • In the future, please pay attention to BPJS for workers. • Seedlings in farmer's plots come from the Plantations Office or government programs. • There are 2 large group companies in the Kongbeng and Muara Wahau areas, namely the DSN Group and the Sinarmas Group. • With 4 cooperatives in Kongbeng and 5 cooperatives in Muara Wahau certified, it is hoped that the FFB fruit will be easier to sell at competitive prices. • FFB sorting is done directly in the field or 0% sorting, assisted in the process by an assistant from the company. • Land management has improved since participating in the Certification, for example, routine harvest rotation, correct dosage of fertilizer, use of PPE and others. • The plantation service is currently carrying out socialization and inventory of farmer's gardens that need to be included in the replanting program (PSR). • Cooperatives can assist in recording their members who will take part in the replanting program and then submit them to the plantation agency. • For the RSPO, the compensation is clear, namely in the form of a premium or fiscal. While the ISPO still does not exist. It is hoped that this ISPO compensation can be in the form of government assistance so that farmers are also interested in participating in ISPO certification. • The District Head has issued an instruction for the East Kutai District to participate in the RSPO Jurisdictional Approach.
	<p>Audit Team verification and response: There are no negative issues that need to be followed up. Based on a review of documents and interviews with the growers, all the growers already had SHM from the start, where the SPPL (Environmental Management Statement) and STDB (Cultivation Registration Certificate) had been established prior to RSPO Certification.</p>
<p>3.</p>	<p>Feedbacks: Environmental Agency of Kutai Timur Regency During audit, auditor has tried to contact however there is no response/cannot be contacted.</p>
	<p>Audit Team verification and response: During audit, auditor has tried to contact however there is no response/cannot be contacted.</p>
<p>4.</p>	<p>Feedbacks: Cooperative Department of Kutai Timur Regency At the time of the audit, they were unable to provide any response or information because there was a meeting agenda with the Indonesian Ministry of Cooperatives in Jakarta</p>
	<p>Audit Team verification and response: No response needed.</p>

5.	<p>Feedbacks: PESSAT (NGO) – Mr. Daru</p> <ul style="list-style-type: none"> • The institutional form is a foundation and was formed on June 8, 2022. • Current members are 5 people and will add 9 more people. • The current activity is assisting the independent smallholder certification program. • All this time working with GIZ for Certification programs such as training, assistance during audits and post audits. • Office address in Wanasari Village, Kongbeng District. • Since participating in the certification program, there have been changes in land management by farmers, for example there is no more total spraying and limited use of pesticides. • Smallholder oil palm plantations in East Kutai Regency are still relatively new starting in 2008-2009, so they still need attention, direction and assistance from related agencies. For this reason, the PESSAT Foundation seeks to be able to take a place in assisting oil palm farming communities. • Several cooperatives in Muara Wahau District have started oil palm plantation businesses that pay attention to environmental, social, cultural and occupational health and safety principles. Several cooperatives have even joined the palm oil plantation certification program in the form of ISPO and RSPO. • The PESSAT Foundation will work directly to be able to provide assistance to oil palm smallholder communities who have participated in the certification program. • The oil palm smallholder community has also received assistance from GIZ to be able to take part in RSPO and ISPO certification and there have been positive changes from the Cooperative. • Based on general observations that the area of oil palm plantations in Muara Wahau District has no indication of overlap with the rights of other land users and is also not included in the forest area. • Independent smallholders are enthusiastic after seeing the results obtained from the RSPO Premium received by 4 cooperatives in Kongbeng District and 5 cooperatives in Muara Wahau District. <p>Audit Team verification and response: 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>
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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
Asmi	1990	2.0	Yes	Yes	Complied
Nur Khotimah	1990	2.0	Yes	Yes	Complied
Note: -					

Previous landowner / user comment	
1.	<p>Feedbacks: <u>Ibu Asmi</u> Ibu Asmi owned 2 Ha of land, due to an urgent economic need the land was sold in 1990 to Mr. Citro who</p>

	<p>is a farmer member of KSU Makarti.</p> <p>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><u>Nur Khotimah</u></p> <p>Ibu Nur Khotimah owned 2 Ha of land, due to an urgent economic need the land was sold in 1990 to Mr. Entib and Mr Citro who is a farmer member of KSU Makarti.</p> <p>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>Audit Team verification and response:</p> <p>Until now there has been no conflict related to land ownership. Ost of the previous landowner 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.

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 KSU 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 KSU Makarti is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Mujinius Jalaraya	Name: Imfatul Hasanah
Company Name: On behalf of BSI Services Malaysia Sdn. Bhd.	Company Name: KSU Makarti
Title: Client Manager	Title: Group Manager
Signature: 	Signature:  <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i>
Date: 14/08/2023	Date: 17/08/2023

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
<p>Principle 1: Optimise productivity, efficiency, positive impacts and resilience Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p>Criteria 1.1: Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
Eligibility	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> 1. Legal formation (as per country requirements) 2. Fair and transparent decision making and governance 3. Additional documents per requirements for Group Formation and Management. 4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration). 	<p>During ASA-1 2023, there is no changes on legal formation.</p> <p>Legal formation: Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.</p> <p>This cooperative has registered on Cooperative Department website: http://nik.depkop.go.id/Detail.aspx?KoperasiId=6405130010016.</p> <p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan"</p>	Complied

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		<p>- Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>Fair and transparent decision making:</p> <p>Annual member meeting "Rapat Anggota Tahunan" was held on 19 February 2022 and attended by 156 members. Sampled smallholder member attended the meeting: Ashari Setiawan, Eko Supriatman, Noldi Haence Palapa, Zaenal Faizin, Gampang Romli, Yanto, Nur Adi Rahman, Ni Nyoman Parmita, Agung Ngurah Anom Manik, Damaskus, Misdrum, Anas Mahfudzi, Suyono, Sugent Wiyono, Daryo, Maksum, Djumadi, Wagini Lestari, Mugiono Jasmun, Supaini, Musahi, Johar Maknun, Anton Nasution, Sumar.</p> <p>Annual Member Meeting or "Rapat Anggota Tahunan" year 2023 not yet held and planned in mid-June 2023.</p> <p>All member signed declaration form: Based on interview with sampled smallholder member, they confirmed signing the member declaration.</p>	
<p>Milestone A</p>	<p>Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations.</p>	<p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan"</p> <p>- Approval committee; "Unit Penyuluhan dan Pendaftaran" –</p>	<p>Complied</p>

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		<p>Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>Training plan for oil palm pricing, financial management, BMP: See relevant criterion C-ICS C.1</p> <p>All member trained before audit: See relevant criterion C-ICS C.2</p> <p>Who provided training: See relevant criterion C-ICS C.2</p> <p>Training attendance record: See relevant criterion C-ICS C.2</p>	
<p>Milestone B</p>	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> • Fair and transparent decision-making and governance • Sustainable financial management 	<p>Governance process set up: Cooperative has a set of statute in "Anggaran Dasar – Anggaran Rumah Tangga". The statute sets 20 October 2011.</p> <p>Awareness about governance process: Based on interview with sampled smallholder, the cooperative has implemented a fair and transparent business, including the FFB sales process, deduction and management fee. They understand the process of internal audit and impact to certification.</p> <p>Decision making process in smallholder as per AD/ART was through annual member meeting. Chapter VI – Rapat Anggota stated "Rapat Anggota merupakan pemegang tertinggi dalam koperasi" – annual member meeting is the highest authority in cooperative.</p> <p>Financial management plan: See relevant criterion C.1.1</p> <p>Monitoring of financial performance: Monitoring and reporting of financial performance was during Annual member meeting "Rapat Anggota Tahunan" was held on 19 February 2022. The meeting reported financial statement for fiscal year 2021. The report stated the financial balance from loan business units; sales of agriculture, supplies, sales of FFB.</p>	<p>Complied</p>

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		For Annual Member Meeting 2023, will held by July 2023. However, the financial report for fiscal year 2022 of KSU Makarti can be shown during audit; financial report found presented fairly and transparently.	
Criteria 1.2: Smallholders have the capacity to effectively manage their farm.			
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>During this ASA-1, Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2022-2023 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record, sales and stock). Sighted the record of training as follows:</p> <ul style="list-style-type: none"> a. Training material and attendance list dated 30 May 2023; located at Mrs. Legimin’s plot; attended by 102 farmers. Training subject: Integrated Pest Management, OHS, Harvesting and pesticides handling. b. Training material and attendance list dated 27 March 2023; located at Sidomulyo Village building; attended by 177 farmers. Training subject: NDPE, SOP’s, Decrees, premium disbursement and RSPO ISH Standard INA-NI 2020. c. Training material and attendance list dated 9 March 2023; located at Mrs. Supaini’s plot; attended by 92 farmers. Training subject: Good agriculture practices, NDPE, hazardous waste handling, first aid, certification mechanism and premium disbursement. d. Training material and attendance list dated 8 March 2023; located at Mrs. Ni Nyoman Parmita’s plot; attended by 72 farmers. Training subject: Good agriculture practice, hazardous waste 	Complied

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		<p>handling, first aid, SOP's, Decrees, certification mechanism and premium disbursement.</p> <p>e. Training material and attendance list dated 27 February 2023; located at Sidomulyo Village building; attended by 162 farmers. Training subject: HCV, RSPO ISH Standard INA-NI 2020, ISPO and NDPE.</p> <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members. - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members. <p>d. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Training of organization management, ISPO and RSPO certification, dated 31 March 2023; located at KSU Makarti's office; 	
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		<p>attended by 11 ICS members.</p> <ul style="list-style-type: none"> - Internal Auditor Training of RSPO for Independent Smallholders on 19-21 June 2021 by TUV Rheinland; certificate available: Noldy H. Palapa, Anas Mahfudzi and Nur Adi Rahman. - Internal Auditor Training of ISPO for Independent Smallholders on 26-28 January 2022 by Kompas Enviro; certificate available: Nur Adi Rahman, Anas Mahfudzi and Noldy H. Palapa. - Training of Basic firefighting, fire theory, fire emergency plan, dated 20 March 2021, by Kongbeng fire fighter and GIZ; certificate available; Wawan Setiawan and Daryo. 	
<p>Milestone B</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale</p>	<p>Koperasi Serba Usaha Makarti has conducted Good Agricultural Practices (GAP) training for all their members (see detail in indicator 1.2 milestone A). In addition, Koperasi also provide smallholder guidance in "Buku Kegiatan Pekebun Sawit Swadaya KSU Makarti" that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p> <p>During this ASA-1 there is no change in soil analysis document, Koperasi Serba Usaha Makarti still using soil sampling unit (SSU) and leaf sampling unit (LSU) facilitated by GIZ on 31 March 2020 that sent to PT Mitra Agro Servindo. There are 10 samples of LSU as follows: Mt-A, Mt-B, Mt-C, Mt-D, Mt-E, Mt-F, Mt-G, Mt-H, Mt-I and Mt-J. Soil Analysis dated 27 April 2021, there are 5 samples of SSU as follows: Mt-1, Mt-2, Mt-3, Mt-4, and Mt-5. The recommended types of fertilizers are N, P, K, Mg and B. Based on field observation and interview with smallholder samples, obtained information that all member has conducted fertilizer application.</p> <p>Koperasi Serba Usaha Makarti has provided GAP Handbook namely "Buku Kegiatan Pekebun Sawit Swadaya Koperasi Serba Usaha Makarti" that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p>	<p>Complied</p>

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		<p>During the audit, auditor also check the recapitulation of manuring, chemical weeding and pruning period 2022 and 2023. Based on the document obtained information related to activity each smallholder, for example:</p> <p>Harvesting records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 2,500 Kg, 2nd rotation on 19 February 2023, qty 2,015 Kg; 1st rotation on 3 March 2023, qty 2,240 Kg, 2nd rotation on 19 March 2023, qty 1,970 Kg; 1st rotation on 3 April 2023 qty 1,500 Kg, 2nd rotation on 19 April 2023 qty 2,040 Kg. - I Gede Yudha – MKT233, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 1,130 Kg, 2nd rotation on 19 February 2023, qty 1,630 Kg; 1st rotation on 3 March 2023, qty 1,400 Kg, 2nd rotation on 19 March 2023, qty 670 Kg; 1st rotation on 3 April 2023 qty 1,320 Kg, 2nd rotation on 19 April 2023 qty 1,310 Kg. - Nur Huda – MKT218, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 760 Kg, 2nd rotation on 19 February 2023, qty 660 Kg; 1st rotation on 3 March 2023, qty 1,100 Kg, 2nd rotation on 19 March 2023, qty 1,200 Kg; 1st rotation on 3 April 2023 qty 850 Kg, 2nd rotation on 19 April 2023 qty 610 Kg. - Lina Anggraheni – MKT097, area 2 Ha, YOP 2011, 1st rotation on 7 February 2023, qty 977 Kg, 2nd rotation on 21 February 2023, qty 1,400 Kg; 1st rotation on 7 March 2023, qty 630 Kg, 2nd rotation on 21 March 2023, qty 905 Kg; 1st rotation on 3 April 2023 qty 623 Kg, 2nd rotation on 19 April 2023 qty 430 Kg. <p>Manuring records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 2 Ha, has applied fertilizer such as NPK in June 2022 qty 600 Kg. 	
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		<ul style="list-style-type: none"> - I Gede Yudha – MKT233, area 2 Ha, has applied fertilizer such as SP36 in September 2022 qty 400 Kg. - Nur Huda – MKT218, area 2 Ha, has applied fertilizer Borate in March 2022 qty 25 kg, NPK in April 2022 qty 300 Kg and June 2023 qty 600 Kg. - Lina Anggraheni – MKT097, area 2 Ha, has applied fertilizer NPK in February 2022 qty 150 Kg, June 2022 qty 300 Kg, October 2022 qty 300 Kg and January 2023 qty 150 Kg; applied Urea in March 2023 qty 150 Kg. <p>Spraying records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 2 Ha, has applied pesticides such as Bablass in June 2022 qty 1,000 ml. - Nur Huda – MKT218 area 2 Ha, has applied pesticides such as Round Up/Bablass in May 2022 qty 1,000 ml, in November 2022 qty 1,000 ml and August 2023 qty 1,000 ml. - Lina Anggraheni area 2 Ha, has applied pesticides such as Round Up in January 2022 qty 1,000 ml. <p>Sample seen of transaction data of FFB sale:</p> <p>Transaction to Mill:</p> <ol style="list-style-type: none"> 1. Payment dated 17 April 2023 from KSU Makarti to PKS 7 Muara Wahau - PT. DSN qty 395,207 Kg, unit price IDR 2,469.23, total IDR 975,856,981, net IDR 971,441,303. 2. Payment dated 22 May 2023 from KSU Makarti to PKS 7 Muara Wahau - PT. DSN qty 14,108 Kg, unit price IDR 2,490.52, total IDR 35,136,256, net IDR 34,977,876. 3. Payment dated 22 May 2023 from KSU Makarti to PKS 11 Muara Wahau - PT. DSN qty 323,441 Kg, unit price IDR 2,490.52, total IDR 805,536,279., net IDR 801,905,234. 	
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		<p>Payment Slip from KSU Makarti to Members:</p> <ul style="list-style-type: none"> - Legimin - MKT019; period 4 April 2023, qty 1,544 Kg, Price IDR 2,491.00 total IDR 3,845,403; deduction PPH 0.25% (IDR 9,614), Transport (IDR 240,000), KSU (IDR 49,409); received IDR 3,546,381; period 17 April 2023, qty 1,226 Kg, Price IDR 2,497.46 total IDR 3,060,800; deduction PPH 0.25% (IDR 7,652), Transport (IDR 190,500), KSU (IDR 39,218); received IDR 2,823,430. - Suwardi – MKT126; period 6 April 2023, qty 1,255 Kg, Price IDR 2,491.00 total IDR 3,124,357; deduction PPH 0.25% (IDR 7,811), Transport (IDR 195,000), KSU (IDR 40,144); received IDR 2,881,402; period 27 April 2023, qty 1,684 Kg, Price IDR 2,497.46 total IDR 4,205,535; deduction PPH 0.25% (IDR 10,514), Transport (IDR 261,750), KSU (IDR 53,886); received IDR 3,879,386. - Gede Sudita – MKT033; period 6 April 2023, qty 1,737 Kg, Price IDR 2,490.52 total IDR 4,326,033; deduction PPH 0.25% (IDR 10,815), Transport (IDR 270,000), KSU (IDR 55,584); received IDR 3,989,634; period 27 April 2023, qty 2,557 Kg, Price IDR 2,497.46 total IDR 6,386,630; deduction PPH 0.25% (IDR 15,967), Transport (IDR 397,500), KSU (IDR 81,832); received IDR 5,891,331. 	
<p>Criteria 1.3: Smallholders implement good agricultural practices (GAP) on their farms.</p>			
<p>Eligibility</p>	<p>Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E, Annex 2).</p>	<p>All smallholder members have signed declaration letter - “Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” whereby at point B stated that all smallholder will join a farmer group to pursue group certification of the RSPO ISH Standard and comply with the principles and their relevant criteria and indicators.</p>	<p>Complied</p>

		<p>Group Manager of Koperasi Serba Usaha Makarti has prepared the procedure on BMP for agronomy under name "Standar Operasional Prosedur". During this ASA-1 there is no change to SOP regarding good agriculture practices.</p> <p>The procedure covers:</p> <ul style="list-style-type: none"> • Land Clearing & Planting Procedure – "SOP Pembukaan Lahan dan Penanaman Kelapa Sawit No.37/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Nursery Procedure – "SOP Pembibitan Kelapa Sawit No.36/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Pest and disease control Procedure - SOP Pengendalian Hama dan Penyakit Terpadu No.30/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Manuring/Fertilizing Procedure – SOP Pemupukan Kelapa Sawit No.30/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Upkeep procedure – SOP Pemeliharaan dan Perawatan Kelapa Sawit No.33/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Harvesting practice Procedure – under name SOP Pemanenan Kelapa Sawit No.35/SOP/ICS-MKT/III/2021 dated 16 March 2021, described the harvesting practice, criteria of harvesting, FFB quality, frond pruning. • Replanting Procedure – SOP Replanting No.32/SOP/ICS-MKT/III/2021 dated 16 March 2021. • Pesticides Handling – SOP Penanganan Wadah Bekas Limbah Kimia" No.20/SOP/ICS-MKT/II/2021 dated 23 February 2021, described the pesticide usage instruction, emergency procedure to avoid intoxication. 	
<p>Milestone A</p>	<p>Smallholders complete training on Good Agriculture Practices (GAP).</p>	<p>During this ASA-1, Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within</p>	<p>Complied</p>

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		<p>2022-2023 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record, sales and stock). Sighted the record of training as follows:</p> <ol style="list-style-type: none"> a. Training material and attendance list dated 30 May 2023; located at Mrs. Legimin’s plot; attended by 102 farmers. Training subject: Integrated Pest Management, OHS, Harvesting and pesticides handling. b. Training material and attendance list dated 27 March 2023; located at Sidomulyo Village building; attended by 177 farmers. Training subject: NDPE, SOP’s, Decrees, premium disbursement and RSPO ISH Standard INA-NI 2020. c. Training material and attendance list dated 9 March 2023; located at Mrs. Supaini’s plot; attended by 92 farmers. Training subject: Good agriculture practices, NDPE, hazardous waste handling, first aid, certification mechanism and premium disbursement. d. Training material and attendance list dated 8 March 2023; located at Mrs. Ni Nyoman Parmita’s plot; attended by 72 farmers. Training subject: Good agriculture practice, hazardous waste handling, first aid, SOP’s, Decrees, certification mechanism and premium disbursement. e. Training material and attendance list dated 27 February 2023; located at Sidomulyo Village building;; attended by 162 farmers. Training subject: HCV, RSPO ISH Standard INA-NI 2020, ISPO and NDPE. <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 	
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		<p>members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members.</p> <ul style="list-style-type: none"> - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members. <p>d. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Training of organization management, ISPO and RSPO certification, dated 31 March 2023; located at KSU Makarti's office; attended by 11 ICS members. - Internal Auditor Training of RSPO for Independent Smallholders on 19-21 June 2021 by TUV Rheinland; certificate available: Noldy H. Palapa, Anas Mahfudzi and Nur Adi Rahman. - Internal Auditor Training of ISPO for Independent Smallholders on 26-28 January 2022 by Kompas Enviro; certificate available: Nur Adi Rahman, Anas Mahfudzi and Noldy H. Palapa. - Training of Basic firefighting, fire theory, fire emergency plan, dated 20 March 2021, by Kongbeng fire fighter and GIZ; certificate available; Wawan Setiawan and Daryo. 	
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<p>Milestone B</p>	<p>Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.</p>	<p>Based on field observation to 27 smallholder member area during this ASA-1, e.g. Kelompok Tani Tani Mukti, Kelompok Tani Sekar Sari, Kelompok Tani Sekar Mas, Maju Lancar, Kelompok Tani Mekar Jaya, Kelompok Tani Harapan Tani, Kelompok Tani Mekar Maju, and Kelompok Tani Mekar Tani it was observed that most of smallholders have manage their farm effectively and maintain records of production and transaction data.</p> <p>Records of FFB production, uses of pesticides and fertilizer application can be seen on 'Buku Kegiatan Pekebun Sawit Swadaya' as following examples.</p> <p>Harvesting records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 2,500 Kg, 2nd rotation on 19 February 2023, qty 2,015 Kg; 1st rotation on 3 March 2023, qty 2,240 Kg, 2nd rotation on 19 March 2023, qty 1,970 Kg; 1st rotation on 3 April 2023 qty 1,500 Kg, 2nd rotation on 19 April 2022 qty 2,040 Kg. - I Gede Yudha – MKT233, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 1,130 Kg, 2nd rotation on 19 February 2023, qty 1,630 Kg; 1st rotation on 3 March 2023, qty 1,400 Kg, 2nd rotation on 19 March 2023, qty 670 Kg; 1st rotation on 3 April 2023 qty 1,320 Kg, 2nd rotation on 19 April 2022 qty 1,310 Kg. - Nur Huda – MKT218, area 2 Ha, YOP 2001, 1st rotation on 3 February 2023, qty 760 Kg, 2nd rotation on 19 February 2023, qty 660 Kg; 1st rotation on 3 March 2023, qty 1,100 Kg, 2nd rotation on 19 March 2023, qty 1,200 Kg; 1st rotation on 3 April 2023 qty 850 Kg, 2nd rotation on 19 April 2022 qty 610 Kg. - Lina Anggraheni – MKT097, area 2 Ha, YOP 2011, 1st rotation on 7 February 2023, qty 977 Kg, 2nd rotation on 21 February 2023, qty 1,400Kg; 1st rotation on 7 March 2023, qty 630 Kg, 2nd rotation 	<p>Non-compliance</p>
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		<p>on 21 March 2023, qty 905 Kg; 1st rotation on 3 April 2023 qty 623 Kg, 2nd rotation on 19 April 2022 qty 430 Kg.</p> <p>Manuring records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 2 Ha, has applied fertilizer such as NPK in June 2022 qty 600 Kg. - I Gede Yudha – MKT233, area 2 Ha, has applied fertilizer such as SP36 in September 2022 qty 400 Kg. - Nur Huda – MKT218, area 2 Ha, has applied fertilizer Borate in March 2022 qty 25 kg, NPK in April 2022 qty 300 Kg and Julne 2023 qty 600 Kg. - Lina Anggraheni – MKT097, area 2 Ha, has applied fertilizer NPK in February 2022 qty 150 Kg, June 2022 qty 300 Kg, October 2022 qty 300 Kg and January 2023 qty 150 Kg; applied Urea in March 2023 qty 150 Kg. <p>Spraying records:</p> <ul style="list-style-type: none"> - Mad Surip – MKT040, area 1 Ha, has applied pesticides such as Bablass in June 2022 qty 1,000 ml. - Nur Huda – MKT218 area 1 Ha, has applied pesticides such as Round Up/Bablass in May 2022 qty 1,000 ml, in November 2022 qty 1,000 ml and August 2023 qty 1,000 ml. - Lina Anggraheni area 2 Ha, has applied pesticides such as Round Up in January 2022 qty 1,000 ml. <p>Critical Non-conformity:</p> <p>Not all smallholder members have adopted the Good Agriculture Practice (GAP) Procedure properly in their farms, particularly in upkeep and recording the plot information and agrochemical used.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> • During this ASA-1, the auditor teams has taken 27 sample of 	
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		<p>smallholders to be visited. Based on field visit and interview with respective smallholder obtained information that most of the smallholders have procedures of good agriculture practices, however there are some smallholder's area which in bad upkeep condition, e.g. under pruning (Nur Huda – MKT073), bush condition of circle and path (Kampi – MKT065).</p> <ul style="list-style-type: none"> - Based on review to "Buku Kegiatan Pekebun Sawit Swadaya" there are several smallholders which not recorded plot information and pesticides application consistently. 	
<p>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing Comply with the law and respect communities' rights</p>			
<p>Criteria 2.1: Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices</p>			
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to appendix 1).	<p>There is no change to 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.</p> <p>KSU 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.</p>	Complied
Milestone A	Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.	<p>Koperasi Serba Usaha Makarti provides member list and the oil palm plantation blocks map, scale 1:16,000. This map was prepared from legal ownership of land and satellite imagery.</p> <p>All the land under Koperasi Serba Usaha Makarti was originated from government's transmigration program. The original transmigration map sources: "Surat Keputusan Pimpinan Proyek PIR TRANS IV Muara Wahau No.MUNA/KPTS-KONV/01/1994" dated 21 July 1994.</p> <p>Verification of documented legal ownership of the land and its location through (initial verification or internal audit).</p>	Non-compliance

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		<p>Koperasi Serba Usaha Makarti listed and checked the smallholder member’s legal ownership of the land: 172 smallholder members with 245 land parcels consist of 173 land parcels demonstrates land certificates; 72 land parcels demonstrate “Surat Keterangan Tanah” or other form of legal ownership of land from village authorities.</p> <p>The sample of land title during ASA-1 that have been verified are:</p> <table border="1"> <thead> <tr> <th>No</th> <th>SH Name</th> <th>Area (m²)</th> <th>Land Title Type</th> <th>Land Title No.</th> <th>Date of Issuance</th> <th>SH ID</th> <th>Name in Land Title</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Kampi</td> <td>20,000</td> <td>SHM</td> <td>557</td> <td>09-10-2001</td> <td>MKT.058</td> <td>Kampi</td> </tr> <tr> <td>2</td> <td>Willi Winarno (3)</td> <td>10,000</td> <td>SHM</td> <td>352</td> <td>20-07-1992</td> <td>MKT.166</td> <td>Shofi Yullah</td> </tr> <tr> <td>3</td> <td>Sutarno</td> <td>23,000</td> <td>SHM</td> <td>180</td> <td>03-09-2001</td> <td>MKT.123</td> <td>A Nurlaila</td> </tr> <tr> <td>4</td> <td>Lina Anggraheni</td> <td>20,000</td> <td>SHM</td> <td>289</td> <td>07-09-2001</td> <td>MKT.067</td> <td>A. Solikin</td> </tr> <tr> <td>5</td> <td>Suwardi</td> <td>19,550</td> <td>SHM</td> <td>556</td> <td>09-10-2001</td> <td>MKT.126</td> <td>Pahit</td> </tr> <tr> <td>6</td> <td>Nur Huda</td> <td>10,000</td> <td></td> <td></td> <td></td> <td>MKT.120</td> <td>Suwandi</td> </tr> <tr> <td>7</td> <td>I Gede Yudha Mulyawan</td> <td>20,000</td> <td>SK</td> <td>08.2004/359/SD M/IX/2020</td> <td>16-09-2020</td> <td>MKT.034</td> <td></td> </tr> <tr> <td>8</td> <td>Mad Surip</td> <td>20,000</td> <td>SHM</td> <td>568</td> <td>09-10-2001</td> <td>MKT.071</td> <td>Mat Surip</td> </tr> <tr> <td>9</td> <td>Roby Subekti (2)</td> <td>18,000</td> <td>SHM</td> <td>317</td> <td>07-09-2001</td> <td>MKT.171</td> <td>Sumadi</td> </tr> </tbody> </table>	No	SH Name	Area (m ²)	Land Title Type	Land Title No.	Date of Issuance	SH ID	Name in Land Title	1	Kampi	20,000	SHM	557	09-10-2001	MKT.058	Kampi	2	Willi Winarno (3)	10,000	SHM	352	20-07-1992	MKT.166	Shofi Yullah	3	Sutarno	23,000	SHM	180	03-09-2001	MKT.123	A Nurlaila	4	Lina Anggraheni	20,000	SHM	289	07-09-2001	MKT.067	A. Solikin	5	Suwardi	19,550	SHM	556	09-10-2001	MKT.126	Pahit	6	Nur Huda	10,000				MKT.120	Suwandi	7	I Gede Yudha Mulyawan	20,000	SK	08.2004/359/SD M/IX/2020	16-09-2020	MKT.034		8	Mad Surip	20,000	SHM	568	09-10-2001	MKT.071	Mat Surip	9	Roby Subekti (2)	18,000	SHM	317	07-09-2001	MKT.171	Sumadi	
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		10	I Ketut Mintra (10)	15,000	SHM	74				
		11	Legimin	19,500	SHM	523	09-10-2001	MKT.066	Legimin	
		12	Sadi	19,360	SHM	530	09-10-2001	MKT.107	Arto	
		13	Mujito					MKT.090	no legal documentation	
		14	Sugeng Hadi Santoso	17,700	SHM	322	07-09-2001	MKT.114	Slamet	
		15	Budiono (4)	10,000	SHM	422	20-07-1992	MKT.025	Noliq	
		16	Matholib (2)	10,000	SHM	403	20-07-1992	MKT.083	Kardi	
		17	Misrah H. Yani	10,000	SKT	08.2004/373 /SDM/IX/2020	18-09-2020	MKT.045	-	
		18	Badri (1)	10,000	SHM	438	20-07-1992	MKT.162	Muk Alimujo	
		19	Samsuddin	20,000	SHM	581	08-10-2001	MKT.109	Alimun	
		20	I Made Sudiadnyana	20,000	SHM	620	09-10-2001	MKT.074	Sudiadnyana	
		21	I Ketut Suardana	19,187	SHM	28	10-10-2018	MKT.061	I Ketut Suardana	

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		22	Gede Arcadana	18,700	SHM	617	09-10-2001	MKT.030	Ropiq
		23	Mahbub Junaidi	20,000	SHM	508	09-10-2001	MKT.076	Idris
		24	Bambang Kuswanto	18,180	SHM	621	09-10-2001	MKT.016	Made Marta
		25	Saniem	20,000	SHM	54	10-10-2018	MKT.119	Sopyant o
		26	Munawaroh (3)	10,000	SHM	418	09-09 - 2011	MKT.139	Munawar oh
		27	Gede Sudita	19,890	SHM	554	09-10-2021	MKT. 014	Made Rinten
<p>Nonconformity raised during audit:</p> <p>Legal ownership of smallholders not available in KSU Makarti, i.e:</p> <ol style="list-style-type: none"> 1. Mujito (MKT. 090) for plot 20,000 m² (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. 2. Nur Huda (MKT. 120) for plot 10,000 m² (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. 3. I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refer to SHM Number: 339 with area 10,000 m² (1 Ha). The copy of legal document was not synchronized. 									

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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>Smallholder plots of Koperasi Serba Usaha Makarti are clearly and visibly demarcated and maintained. All palm crops are planted in permitted area.</p> <p>Based on site visit to sampled smallholder, audit team sighted the land demarcation in form of red poles and/or wood fences are clearly located on the ground. The planting of oil palm only within the boundary and stakeholder consultation to interested parties, there is no boundary overlapping with other landowner.</p> <table border="1" data-bbox="1133 644 1953 1386"> <thead> <tr> <th>No</th> <th>Smallholder name</th> <th colspan="2">GPS Coordinates</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Saniem</td> <td>1° 4' 2.32" N</td> <td>116° 55' 40.01" E</td> </tr> <tr> <td>2</td> <td>I Ketut Suardana</td> <td>1° 4' 22.23" N</td> <td>116° 55' 35.48" E</td> </tr> <tr> <td>3</td> <td>I Made Suadnyana</td> <td>1° 4' 30.37" N</td> <td>116° 55' 54.77" E</td> </tr> <tr> <td>4</td> <td>Gede Arcadana</td> <td>1° 4' 25.23" N</td> <td>116° 55' 48.45" E</td> </tr> <tr> <td>5</td> <td>Bambang Kuswanto</td> <td>1° 4' 19.71" N</td> <td>116° 55' 54.18" E</td> </tr> <tr> <td>6</td> <td>Mahbub Junaidi</td> <td>1° 4' 19.96" N</td> <td>116° 56' 44.48" E</td> </tr> <tr> <td>7</td> <td>Sugeng Hadi Santoso</td> <td>1° 3' 35.75" N</td> <td>116° 55' 32.35" E</td> </tr> <tr> <td>8</td> <td>Legimin</td> <td>1° 3' 55.86" N</td> <td>116° 55' 41.42" E</td> </tr> <tr> <td>9</td> <td>Sadi</td> <td>1° 3' 49.55" N</td> <td>116° 55' 57.40" E</td> </tr> <tr> <td>10</td> <td>Mujito</td> <td>1° 3' 36.21" N</td> <td>116° 56' 00.60" E</td> </tr> <tr> <td>11</td> <td>I Ketut Mintra</td> <td>1° 3' 24.09" N</td> <td>116° 56' 00.16" E</td> </tr> <tr> <td>12</td> <td>Sutarno</td> <td>1° 3' 08.95" N</td> <td>116° 55' 45.34" E</td> </tr> <tr> <td>13</td> <td>Lina Anggraheni</td> <td>1° 3' 02.38" N</td> <td>116° 55' 53.64" E</td> </tr> <tr> <td>14</td> <td>Wili Winarno</td> <td>1° 3' 02.10" N</td> <td>116° 56' 44.75" E</td> </tr> </tbody> </table>	No	Smallholder name	GPS Coordinates		1	Saniem	1° 4' 2.32" N	116° 55' 40.01" E	2	I Ketut Suardana	1° 4' 22.23" N	116° 55' 35.48" E	3	I Made Suadnyana	1° 4' 30.37" N	116° 55' 54.77" E	4	Gede Arcadana	1° 4' 25.23" N	116° 55' 48.45" E	5	Bambang Kuswanto	1° 4' 19.71" N	116° 55' 54.18" E	6	Mahbub Junaidi	1° 4' 19.96" N	116° 56' 44.48" E	7	Sugeng Hadi Santoso	1° 3' 35.75" N	116° 55' 32.35" E	8	Legimin	1° 3' 55.86" N	116° 55' 41.42" E	9	Sadi	1° 3' 49.55" N	116° 55' 57.40" E	10	Mujito	1° 3' 36.21" N	116° 56' 00.60" E	11	I Ketut Mintra	1° 3' 24.09" N	116° 56' 00.16" E	12	Sutarno	1° 3' 08.95" N	116° 55' 45.34" E	13	Lina Anggraheni	1° 3' 02.38" N	116° 55' 53.64" E	14	Wili Winarno	1° 3' 02.10" N	116° 56' 44.75" E	<p>Non-compliance</p>
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15	Mad Surip	1° 4' 06.38" N	116° 57' 16.31" E
16	Nur Huda	1° 4' 19.04" N	116° 57' 13.38" E
17	Kampi	1° 4' 19.41" N	116° 57' 06.93" E
18	I Gede Yudha	1° 4' 19.69" N	116° 56' 56.13" E
19	Gede Sudita	1° 4' 33.66" N	116° 56' 48.49" E
20	Suwardi	1° 4' 33.71" N	116° 56' 35.01" E
21	Badri	1° 3' 03.33" N	116° 56' 54.80" E
22	Budiono	1° 3' 04.75" N	116° 56' 58.84" E
23	Munawaroh (3)	1° 3' 11.15" N	116° 57' 01.15" E
24	Misrah H. Yani	1° 2' 54.05" N	116° 56' 50.31" E
25	Matholib (2)	1° 2' 54.08" N	116° 56' 45.46" E
26	Samsuddin	1° 2' 46.15" N	116° 57' 09.92" E

Nonconformity raised during audit:

Based on ground check to sample of smallholders' plot sighted those boundaries marks was not completed and not maintained. Smallholders plot are:

1. Plot a/n Sugeng Hadi Santoso (MKT.210)
2. Plot a/n Samsuddin (MKT. 278)
3. Plot a/n Matholib (MKT. 165)
4. Plot a/n Munawaroh (MKT. 232)

Criteria 2.2: Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.

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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.</p> <p>Stakeholder consultation result with village authorities, smallholder members and Lands Office, information: the smallholder members of Koperasi Serba Usaha Makarti was originated from government project for transmigration. The initial crop was coconut.</p> <p>All the land under Koperasi Serba Usaha Makarti was originated from government’s transmigration program and no land acquired from indigenous people’s land. The original transmigration map sources: “Peta Situasi Transmigrasi No.BPN.71/MW-PTN/Trans.89-90/Kap/1990 – lembar 151” dated 1990.</p> <p>Nonconformity raised during audit: History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members</p>	Non-compliance
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).		Non-compliance
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).		Non-compliance
Criteria 2.3: The right to use the land is not disputed by indigenous peoples, local communities or other users			
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).	<p>Based on stakeholder consultation to village head Sido Mulyo village, there was no land dispute over lands in smallholder member of Koperasi Serba Usaha Makarti.</p> <p>Nonconformity raised during audit: History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.</p>	Non-compliance
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	Based on stakeholder consultation to village head Sido Mulyo village, there was no land dispute over lands in smallholder member of Koperasi Serba Usaha Makarti.	Non-compliance

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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	Nonconformity raised during audit: History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.	Non-compliance
Criteria 2.4: Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	Koperasi Serba Usaha Makarti demonstrate plantation map overlaid with Kutai Timur Regency spatial planning map; forest area map; and river map; from the overlaid plantation map it was understood that the smallholder member's oil palm plantation located outside national park or forest area, or other area not designated for plantation development. Scale of map 1: 200,000. The source of map indicating the forest area, water body, peat area, spatial planning designation as per: <ul style="list-style-type: none"> - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.7099/MENLHK-PKTL/IPSDH/PLA.1/8/2019 tentang Penetapan Peta Indikatif Penghentian Pemberian Izin Baru Hutan Alam Primer dan Lahan Gambut tahun 2019". - Decree on moratorium for permit issuance in forest area "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No.SK.666/MENLHK-PKTL/IPSDH/PLA. 1/2/2021 tentang Penetapan Peta Indikatif Penghentian Pemberian Perizinan Berusaha, Persetujuan Penggunaan Kawasan Hutan, atau Persetujuan Perubahan Peruntukan Kawasan Hutan Baru pada Hutan Alam Primer dan Lahan Gambut Tahun 2021, Periode I". - Decree on forest area in Kalimantan Timur province "Surat Keputusan Menteri Lingkungan Hidup dan Kehutanan No. SK.8109/MENLHK-PKTL/KUH/PLA.2/11/2018 tentang Peta 	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

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		<p>Perkembangan Pengukuhan Kawasan Hutan Provinsi Kalimantan Timur”.</p> <ul style="list-style-type: none"> - Decree on spatial planning “Peraturan Daerah Provinsi Kalimantan Timur No.1 Tahun 2016 tentang Rencana Tata Ruang Wilayah Provinsi Kalimantan Timur Tahun 2016-2036”. 	
<p>Criteria 2.5: For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach.</p>			
Eligibility	<p>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).</p>	<p>There are no new land expansion or new planting planned by KSU Makarti. This was verified through document review and interview with ICS Group Manager and Head of Koperasi.</p> <p>The oil palm planting year based on disclosure to RSPO was 2001, 2005, 2010. Based on interview with Koperasi Serba Usaha Makarti, the cooperative manager and group manager stated they does not have planning for new planting. Koperasi Serba Usaha Makarti established SOP for FPIC and conflict resolution “Standar Operasional Prosedur Free Priod Informed Consent (FPIC) Sebelum Menjalankan Program No.16/SOP/ICS-MKT/II/2021” dated 11 February 2021 and “Standar Operasional Prosedur Resolusi Konflik No.23/SOP/ICS-MKT/II/2021” dated 23 February 2021.</p>	Complied
Milestone A	<p>A Smallholders complete training on how to conduct a simplified FPIC approach.</p>	<p>No new planting conducted by KSU Makarti.</p> <p>Smallholder member of KSU Makarti has completed the FPIC training since initial certification RSPO. Latest refreshment training conducted on 31 March 2022 by KSU Makarti.</p> <p>Koperasi Serba Usaha Makarti established SOP for FPIC and conflict resolution “Standar Operasional Prosedur Free Priod Informed Consent (FPIC) Sebelum Menjalankan Program No.16/SOP/ICS-MKT/II/2021” dated 11 February 2021 and “Standar Operasional Prosedur Resolusi Konflik No.23/SOP/ICS-MKT/II/2021” dated 23 February 2021.</p>	Complied

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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 KSU Makarti. This was verified through document review and interview with ICS Group Manager and Head of Koperasi.	Complied
Principle 3: Respect human rights, including workers’ rights and conditions Safeguard human rights and protect workers’ rights, ensuring safe and decent working conditions.			
Criteria 3.1: There is no use of forced labour.			
Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).	There are no changes or revision of procedures/policies compare to last year audit. Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree No: 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated: a. Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) b. Prohibited to do or conduct forced labour to workers or someone else in every situation. c. Prohibited to do human trafficking in every form and also no using illegal worker. Besides that, Group Manager ICS has established Decree about Workers Category No: 026/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated: Requirements to become workers in cooperative office are: a. Healthy b. Have a clear identification c. Can work in group or team d. Education minimal middle education (middle high school) e. Discipline	Complied

		<p>The smallholders have signed statements/declarations that the farmers are committed to no forced labour. This statement is stated in the "RSPO Certification Commitment" on number D.3; that "Ensure that there is no forced labour in operational and stop forced labour practice if they are still existing". Sample was seen for:</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021 b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021 c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021 d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021 e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021 f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021 g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021 h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021 <p>For workers recruitment, the Koperasi have a procedure "Rekrutment Tenaga Kerja no. 042/SOP/ICS-MKT/III/2023" dated 20 March 2023, stipulated the minimum and maximum age to become workers, basic wage for operational activities (harvesting, pruning, spraying, manuring and FFB weight measurement).</p> <ul style="list-style-type: none"> • The Koperasi have a list of workers as stated in "Daftar Pekerja KSU Makarti" dated 12 February 2023, there are 32 workers listed where their job as harvester. 	
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<p>Milestone A</p>	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents including but not limited to passports; • Payment of recruitment fees by workers; • Contract substitution; • Involuntary overtime; • Lack of freedom of workers to resign; • Penalty for termination of employment; • Debt bondage; • Withholding of wages 	<p>Disseminations/trainings of these SOP/Policy have been conducted in:</p> <ul style="list-style-type: none"> • 3 March 2023 attended by 110 smallholders, about NDPE, Procedures and Policies, Premium RSPO and RSPO ISH standard. • 8 March 2023 attended by 72 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 9 March 2023 attended by 92 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 27 March 2023 attended by 177 smallholders, about BPJS Ketenagakerjaan and RSPO Premium Sharing. • 12-13 April 2023 attended by 89 smallholders, about Safety, PPEs, Workers recruitment, Contract and wage documentation. • 30 May 2023 attended by 102 smallholders, about IPM, Safety and Harvesting. <p>The material provided at the training includes:</p> <ol style="list-style-type: none"> a. Fair employment practices: <ul style="list-style-type: none"> • There is no identity holder (KTP-Identity Card) • No recruitment fees • No voluntary overtime • Members' freedom to resign • There are no penalties for resigning • No bonded work • There is no withholding wages b. Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003). c. Not placing children in hazardous work. d. Placing adult supervision of child laborers working in the field. 	<p>Complied</p>
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		<p>e. Ensure that children's rights to education are respected and are not restricted.</p> <p>Based on interview with sample of smallholders, are mentioned that the smallholders have been given dissemination concerning the principal of anti-force labour.</p>	
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>The workers for harvesting were hired by smallholders and reported it to Koperasi. Meanwhile spraying and manuring activities are conducted by the smallholder (landowner).</p> <p>The organization have a list of workers as stated in "Daftar Pekerja KSU Makarti" dated 12 February 2023. There are 32 workers listed where their job as harvester, the youngest was born in 2002 and the oldest was born in 1960. Samples was seen for:</p> <ol style="list-style-type: none"> 1. Ali Mustopa, Sidomulyo 17 August 1991, ID No. 6xxxxx17xxxxx01; contract dated 15 September 2022 between Ni Nyoman Parmita (landowner) and Ali Mustopa (Harvester). Wage is IDR 250,000 per ton FFB. 2. Irenius Gare Pati, Lliwodo, 11 November 1970, ID No. 6xxxxx11xxxxx03; contract dated 20 May 2022 between Azizuddin (landowner) and Irenius Gare Pati (Harvester). Wage is IDR 250,000 per ton FFB. 3. Dariyo, Magelang 30 November 1972, ID No. 6xxxxx30xxxxx01; contract dated 3 September 2022 between Zaenal Faidzin (landowner) and Dariyo (Harvester). Wage is IDR 200,000 per ton FFB. 	Complied
Criteria 3.2: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.			
Eligibility	Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:	There are no changes or revision of procedures/policies compare to last year audit.	Complied

	<ol style="list-style-type: none"> 1. Compliance with the minimum age of workers and as defined by local, state, or national law, 2. Not exposing children to hazardous work. 3. Providing adult supervision of young people working on the farm. 4. Ensuring the practice of children’s rights to education is unrestricted and respected. <p>(Refer to appendix 1).</p>	<p>Koperasi Serba Usaha Makarti has a policy regarding prohibition of child labour set in Decree No: 014/KOP.MKT/SDM/I/2021, dated 15 January 2021, set that:</p> <ol style="list-style-type: none"> a. For Cooperative members not to employ children under 17 years of age. b. And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. <p>This policy refers to the existing laws and regulations in Indonesia and international such as:</p> <ol style="list-style-type: none"> c. Law No. 13 of 2013 concerning the prohibition of using child labour. d. Law No.1 of 2000 Ratifikasi <i>Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak.</i> e. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja.</i> <p>Disseminations/trainings of these SOP/Policy have been conducted in:</p> <ul style="list-style-type: none"> • 3 March 2023 attended by 110 smallholders, about NDPE, Procedures and Policies, Premium RSPO and RSPO ISH standard. • 8 March 2023 attended by 72 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 9 March 2023 attended by 92 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 27 March 2023 attended by 177 smallholders, about BPJS Ketenagakerjaan and RSPO Premium Sharing 	
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		<ul style="list-style-type: none"> • 12-13 April 2023 attended by 89 smallholders, about Safety, PPEs, Worker’s recruitment, Contract and wage documentation. • 30 May 2023 attended by 102 smallholders, about IPM, Safety and Harvesting. <p>The topics covered:</p> <ol style="list-style-type: none"> a. Compliance with the minimum age of workers and as defined by local, state, or national law. b. Not exposing children to hazardous work. c. Providing adult supervision of young people working on the farm. d. Ensuring the practice of children’s rights to education is unrestricted and respected. <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the “RSPO Certification Commitment” on number D.8; that "Ensure that there are no child labour practices in plantation operations and stop the practice of child labour that is still running". Sample was seen for:</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021. b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021. c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021. d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021. e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021 	
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		<p>f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021.</p> <p>g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021.</p> <p>h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021.</p>	
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher. 2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. 	<p>There are no changes or revision of procedures/policies compare to last year audit.</p> <p>Koperasi Serba Usaha Makarti has a policy regarding prohibition of child labour set in Decree No: 014/KOP.MKT/SDM/I/2021, dated 15 January 2021, set that:</p> <ol style="list-style-type: none"> a. For Cooperative members not to employ children under 17 years of age. b. And for children aged 13-17 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs. 	Complied
Milestone B	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> 1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher. 2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable. 	<p>This policy refers to the existing laws and regulations in Indonesia and international such as:</p> <ol style="list-style-type: none"> a. Law No. 13 of 2013 concerning the prohibition of using child labour. b. Law No.1 of 2000 Ratifikasi <i>Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak.</i> c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja.</i> <p>Disseminations/trainings of these SOP/Policy have been conducted in:</p> <ul style="list-style-type: none"> • 3 March 2023 attended by 110 smallholders, about NDPE, Procedures and Policies, Premium RSPO and RSPO ISH standard. 	Complied

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		<ul style="list-style-type: none"> • 8 March 2023 attended by 72 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 9 March 2023 attended by 92 smallholders, about GAP, Hazardous waste management, NDPE, Procedures and Policies, certification unit and premium percentage. • 27 March 2023 attended by 177 smallholders, about BPJS Ketenagakerjaan and RSPO Premium Sharing. • 12-13 April 2023 attended by 89 smallholders, about Safety, PPEs, Workers' recruitment, Contract and wage documentation. • 30 May 2023 attended by 102 smallholders, about IPM, Safety and Harvesting <p>The topics covered:</p> <ol style="list-style-type: none"> a. Compliance with the minimum age of workers and as defined by local, state, or national law. b. Not exposing children to hazardous work. c. Providing adult supervision of young people working on the farm. d. Ensuring the practice of children's rights to education is unrestricted and respected. <p>The organization have a list of workers as stated in "Daftar Pekerja KSU Makarti" dated 12 February 2023. There are 32 workers listed where their job as harvester, the youngest was born in 2002 and the oldest was born in 1960. Samples was seen for:</p> <ol style="list-style-type: none"> 1. Ali Mustopa, Sidomulyo 17 August 1991, ID No. 6xxxxx17xxxxxx01 2. Irenius Gare Pati, Lliwodo, 11 November 1970, ID No. 6xxxxx11xxxxxx03 3. Dariyo, Magelang 30 November 1972, ID No. 6xxxxx30xxxxxx01 	
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		Based on field observation in sampled smallholder plots, there are no underage workers. This was support with interview result with smallholder and harvester that said no underage workers is allow to work in their land.	
Criteria 3.3: Workers’ pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.			
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	<p>There are no changes or revision of procedures/policies compare to last year audit.</p> <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the “RSPO Certification Commitment” on number D.4; that “Paid minimum wage in accordance with national rule”. Sample was seen for:</p> <ul style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021. b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021. c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021. d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021. e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021. f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021. g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021. 	Complied

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		<p>h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021.</p> <p>Koperasi Serba Usaha Makarti has committed to pay workers with a minimum wage in accordance with regulation, set in Group Manager Decree No: 017/KOP.MKT/SDM/I/2021, dated 15 January 2021 concerning Wage Payments, mentioned that Koperasi Serba Usaha Makarti will pay worker’s wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation. This statement also available in procedure “Rekrutment Tenaga Kerja no. 042/SOP/ICS-MKT/III/2023” dated 20 March 2023.</p>									
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>Koperasi Serba Usaha Makarti documented the annual Governor Decree concerning minimum wage, then the Cooperative set the conversion of rates of operational activities, that are described below:</p> <p>a. Minimum Wage of 2022:</p> <p>Based on Governor Decree No. 561/K.568/2021 dated 17 November 2021 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2022, amount of IDR 3,014,497.22 per month.</p> <p>b. Minimum Wage of 2023:</p> <p>Based on Governor Decree No. 561/K.832/2022 dated 25 November 2022 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2021, amount of IDR 3,201,396.04</p> <p>Conversion in accordance to PP No 36/2021</p> <table border="1"> <thead> <tr> <th>Minimum wage</th> <th>Monthly (IDR)</th> <th>Rate per Hours (IDR)</th> <th>Rate per days (IDR)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>3,014,497.22</td> <td>23,924.58</td> <td>120,579.89</td> </tr> </tbody> </table>	Minimum wage	Monthly (IDR)	Rate per Hours (IDR)	Rate per days (IDR)	2022	3,014,497.22	23,924.58	120,579.89	Complied
Minimum wage	Monthly (IDR)		Rate per Hours (IDR)	Rate per days (IDR)							
2022	3,014,497.22	23,924.58	120,579.89								
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.		Complied								

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		<table border="1"> <tr> <td>2023</td> <td>3,201,396.04</td> <td>25,407.91</td> <td>128,055.84</td> </tr> </table>	2023	3,201,396.04	25,407.91	128,055.84											
2023	3,201,396.04	25,407.91	128,055.84														
		<p>All workers are hired directly by the smallholder and their wages follow the standard that already exist such as:</p> <table border="1"> <thead> <tr> <th>Type of Work</th> <th>Wages (IDR)</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Harvester</td> <td>200,000 – 250,000</td> <td>per ton FFB</td> </tr> <tr> <td>Spraying</td> <td>200,000</td> <td>per ha</td> </tr> <tr> <td>Manuring</td> <td>20,000</td> <td>per sack</td> </tr> <tr> <td>Pruning</td> <td>600,000</td> <td>Per ha</td> </tr> </tbody> </table> <p>Based on interview with harvester, 1-ton FFB can be achieved within 4-5 hours of work, that means per hours their wage is IDR 40,000 - 50,000. If compared to wage per working hours, the wages detailed in table are above the minimum wage.</p> <p>Record of wage or payslip was seen:</p> <ol style="list-style-type: none"> 1. Ali Mustopa, record of payment period February – March 2023, in accordance with contract. <ul style="list-style-type: none"> • February 2023: FFB are 4,875 kg; wage was IDR 1,218,750 • March 2023: FFB are 4,535 kg; wage was IDR 1,133,750 • April 2023: FFB are 6,475 kg; wage was IDR 1,618,750 2. Irenius Gare Pati, record of payment period February – March 2023, in accordance with contract. <ul style="list-style-type: none"> • February 2023: FFB are 3,375 kg; wage was IDR 843,750 • March 2023: FFB are 3,660 kg; wage was IDR 915,000 • April 2023: FFB are 3,640 kg; wage was IDR 910,000 	Type of Work	Wages (IDR)	Indicator	Harvester	200,000 – 250,000	per ton FFB	Spraying	200,000	per ha	Manuring	20,000	per sack	Pruning	600,000	Per ha
Type of Work	Wages (IDR)	Indicator															
Harvester	200,000 – 250,000	per ton FFB															
Spraying	200,000	per ha															
Manuring	20,000	per sack															
Pruning	600,000	Per ha															

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		<p>3. Dariyo, Magelang record of payment period February – March 2023, in accordance with contract.</p> <ul style="list-style-type: none"> • February 2023: FFB are 2,580 kg; wage was IDR 520,000 • March 2023: FFB are 2,100 kg; wage was IDR 430,000 • April 2023: FFB are 1,700 kg; wage was IDR 350,000 	
<p>Criteria 3.4: Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.</p>			
<p>Eligibility</p>	<p>Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).</p>	<p>All KSU 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> <p>Sample was seen for:</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021. b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021. c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021. d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021. e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021. f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021. g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021. h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021. 	<p>Complied</p>

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

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		<p>are prohibited from revealing the identity of the whistleblower/complainant to the public or other parties, except to the authorized party (Police)</p> <ul style="list-style-type: none"> • Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks. • For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing. • If there are things that are considered unsatisfactory, a deliberation will be carried out again • Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up. <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the Koperasi Serba Usaha Makarti, the Koperasi Serba Usaha Makarti management will submit the matter to the competent authority for further action.</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in:</p> <ul style="list-style-type: none"> • 3 March 2023 attended by 110 smallholders, about NDPE, Procedures and Policies, Premium RSPO and RSPO ISH standard. 	
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Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	<p>Based on interviews with sampled smallholders, they mentioned that they committed to respect the workers' right to submit grievance. Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party.</p> <p>In the Koperasi Serba Usaha Makarti sekretariat, has been sighted the Logbook of Grievance, Grievance box located in Cooperative office and form of grievance submission. There is no official complaint submitted to Cooperative official based on interview and logbook review.</p> <p>In April 2022 – April 2023, there was no complaint from members. It was also confirmed through interview with sampled smallholder.</p>	Complied
Criteria 3.5: Working conditions and facilities are safe and meet minimum legal requirements.			
Eligibility	Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).	<p>There are no changes or revision of procedures/policies compare to last year audit.</p> <p>Koperasi Serba Usaha Makarti has identify the OHS 01 and analysis per "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No:</p>	Complied

		<p>22/SOP/ICS-MKT/II/2021 dated 23 February 2021. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, FFB transportation, manuring and upkeeping. OHS risk analysis will be updated if there are new risk identified.</p> <p>PPEs identification for activities:</p> <ul style="list-style-type: none"> • Spraying: Helm for sprayer, mask, rubber hand gloves, safety goggles, apron and safety shoes • Harvesters: Helm, rubber hand gloves, safety shoes • Manuring: hand gloves, mask and safety shoes <p>The organization have a decree about Cooperative Workplan related to Health and Safety Working Condition No. 024/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated:</p> <ul style="list-style-type: none"> • Continuous dissemination and training about HSE, Pesticide Safety Use and First Aid • Make procedure about HSE • Provide sample of PPEs • Provide first aid kit • Joint cooperation with village health official • Encourage the farmers to register to BPJS Ketenagakerjaan • Make information board about PPE <p>The smallholders have signed statements/declarations that the farmers are committed to providing safe working conditions and facilities. This statement is stated in the "RSPO Certification Commitment" on number D.6; that "Providing a safe working condition and facilities". Sample was seen for:</p> <p>a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021.</p>	
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		<ul style="list-style-type: none"> b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021. c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021. d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021. e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021. f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021. g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021. h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021. 	
Milestone A	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>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 KSU Makarti, latest training conducted on 12 – 13 April 2023 and 30 May 2023.</p> <p>Evidence of training were available during audit, attendance list and photo documentation. Training attend by all smallholder member from all smallholder members.</p> <p>During interview with smallholder member sampled confirmed that smallholder members 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"> • Safe and adequate housing, where applicable, • Access to basic first aid supplies 	<p>Workers including smallholder family members have access to safe working conditions and amenities.</p> <p>Each worker and smallholder have 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"> • Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work. • Adequate drinking water • Access to toilets 	<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 was provided by Koperasi Serba Usaha Makarti to every farmer group. First aid equipment provision was evident as per "Berita Acara Penyerahan Kartu BPJS Ketenagakerjaan dan Kotak P3K Anggota Sertifikasi" dated 27 March 2023, details:</p> <table border="1" data-bbox="1133 635 1944 1267"> <thead> <tr> <th>No</th> <th>Farmers Group (FG)</th> <th>Head of FG</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>1</td><td>Harapan Tani</td><td>Nur Adi Rahman</td><td>28</td></tr> <tr><td>2</td><td>Sekar Sari</td><td>Damaskus</td><td>20</td></tr> <tr><td>3</td><td>Mekar Jaya</td><td>Daryo</td><td>25</td></tr> <tr><td>4</td><td>Tani Mukti</td><td>Budiono</td><td>28</td></tr> <tr><td>5</td><td>Maju Lancar</td><td>Rohady</td><td>16</td></tr> <tr><td>6</td><td>Tunas Mekar</td><td>Wayan Wirya</td><td>12</td></tr> <tr><td>7</td><td>Mekar Maju</td><td>Toyani Indra</td><td>23</td></tr> <tr><td>8</td><td>Teguh Karya</td><td>Sadi</td><td>7</td></tr> <tr><td>9</td><td>Mekar Tani</td><td>Noldi H Palapa</td><td>8</td></tr> <tr><td>10</td><td>Sekar Mas</td><td>Irenius Gare Patty</td><td>5</td></tr> <tr><td></td><td></td><td></td><td>172</td></tr> </tbody> </table> <p>Based on data above, all smallholders are given first aidt kit (172 of 172 members)</p>	No	Farmers Group (FG)	Head of FG	Amount	1	Harapan Tani	Nur Adi Rahman	28	2	Sekar Sari	Damaskus	20	3	Mekar Jaya	Daryo	25	4	Tani Mukti	Budiono	28	5	Maju Lancar	Rohady	16	6	Tunas Mekar	Wayan Wirya	12	7	Mekar Maju	Toyani Indra	23	8	Teguh Karya	Sadi	7	9	Mekar Tani	Noldi H Palapa	8	10	Sekar Mas	Irenius Gare Patty	5				172	
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Koperasi Serba Usaha Makarti has provided PPE for Farmers Group according to "Berita Acara Penyerahan Alat Pelindung Diri Anggota Sertifikasi" dated 27 April 2023 such as helmets, sprayer mask, rubber handgloves, apron, face shield helmet and safety shoes. Details:

No	Farmers Group (FG)	Head of FG	Amount per PPEs
1	Harapan Tani	Nur Adi Rahman	5
2	Sekar Sari	Damaskus	5
3	Mekar Jaya	Daryo	5
4	Tani Mukti	Budiono	5
5	Maju Lancar	Rohady	5
6	Tunas Mekar	Wayan Wirya	5
7	Mekar Maju	Toyani Indra	5
8	Teguh Karya	Sadi	5
9	Mekar Tani	Noldi H Palapa	5
10	Sekar Mas	Irenius Gare Patty	5
			50

Koperasi has establish a "Pos Unit Keselamatan Kerja" and first aid flow process based on "Surat Keputusan No.001/KOP.MKT/SDM/IV/2022 tentang Pos Unit Keselamatan Kerja" dated 29 March 2022 and "Berita Acara Pembentukan Pos Unit Keselamatan Kerja" dated 29 March 2022. There is a change of PIC, where Wawan Setiawan replace by Ana Mustafidah as PIC in Koperasi

		<p>as stated in "Surat Keputusan Nomor : 027/KOP.MKT/SDM/VIII/2022 Tentang Pos Unit Keselamatan Kerja" dated 10 August 2022.</p> <p>Koperasi has conducted regular monitoring regarding the use of PPE every six months. Record verified "Form Monitoring Alat Pelindung Diri dan Kotak P3K", last monitored 11 May 2023.</p>	
<p>Criteria 3.6: There is no discrimination, harassment, or abuse on the farm.</p>			
Eligibility	<p>Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).</p>	<p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.7; that "No discrimination, harassment or violence in plantation". Sample was seen for:</p> <ul style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021 b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021 c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021 d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021 e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021 f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021 g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021 h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021 	Complied

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		Based on interviews with sampled smallholders, are mentioned that the smallholders committed in anti-discrimination in any form, no harassment and abuse in the farm.	
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace.	<p>Labor training on October 12 – 13 April 2023 regarding Fair Employment Practices, Workers' Rights, Prohibition of Discrimination, Underage Child Labor and Minimum Wage (UMK/P), this training was attended by smallholder member (discussion materials and absences can be shown during the audit).</p> <p>Based on interviews with several farmers during visits to farmer plots, that in general farmers (Smallholders) have understood the commitment to respect workers' rights to express their grievances.</p>	Complied
Milestone B	Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.	<p>Head of Koperasi Serba Usaha Makarti has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree No: 015/KOP.MKT/SDM/I/2021 dated 15 January 2021, stated:</p> <ul style="list-style-type: none"> • Every cooperative member prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation) • Prohibited to do or conduct forced labour to workers or someone else in every situation. • Prohibited to do human trafficking in every form and also no using illegal worker. <p>For harassment, ruled out in Decree Human Rights No. 013/KOP.MKT/SDM/I/2021 dated 15 January 2021 stated that:</p> <p><i>Bahwa Setiap Anggota Koperasi Serba Usaha Makarti dilarang melakukan tindakan yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p> <ul style="list-style-type: none"> • <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i> 	Complied

		<ul style="list-style-type: none"> • <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i> • <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i> <p>Based on interview with workers in the field, harvester (2 workers), they have mentioned awareness about smallholder commitment in anti-discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. 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. If there is any in the future, workers can submit grievance/complaint to Cooperative based on applicable procedure.</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.

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

Criteria 4.1: High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.

Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).	<p>KSU Makarti and all smallholder members have committed to protect the HCV area and maintain HCV area.</p> <p>Commitment of smallholder member to protect the HCV and HCS forest also stated in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" point 12 "Melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-hatian", signed and witnessed by Group Manager KSU Makarti. Sample seen for 27 smallholder members commitment during audit, among others:</p> <ol style="list-style-type: none"> a. RSPO Certification Commitment on behalf of Roby Surbekti dated 7 January 2021 b. RSPO Certification Commitment on behalf of Legimin dated 7 January 2021 c. RSPO Certification Commitment on behalf of Sadi dated 7 January 2021 d. RSPO Certification Commitment on behalf of Mujito dated 7 January 2021 e. RSPO Certification Commitment on behalf of Sugeng Hadi Santoso dated 5 January 2021 f. RSPO Certification Commitment on behalf of I Ketut Mintra dated 7 January 2021 	Complied
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		<p>g. RSPO Certification Commitment on behalf of Sutarno dated 5 January 2021</p> <p>h. RSPO Certification Commitment on behalf of Lina Anngraeni dated 5 January 2021</p> <p>HCV assessment has been conducted since January 2021 by internal assessor from ICS KSU Makarti under supervised Facilitator GIZ. Internal assessor has been trained by facilitator from GIZ and Fortasbi (Dani Rahadian Hidayat).</p> <p>Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Sidomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p> <p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> • The importance of maintaining and conserving HCVs and HCS forests • Human-wildlife conflict; and • Rare, threatened and endangered species and important ecosystems. 	<p>Training on maintaining and conserving HCVs and HCS forests, Rare, threatened and endangered species and important ecosystems has been conducted by Penyuluh Lapangan (facilitator from GIZ and Fortasbi) on 16 November 2020 – 15 April 2021. The training is delivered in a series of training. Evidence of training can be demonstrated during audit as per "Berita Acara Sekolah Lapang Makarti 1 - 5" dated 12 – 15 April 2021 and 22 – 25 February 2021. Training is delivered by ICS team and facilitator from GIZ and Fortasbi. Training is attended by all smallholder member, the smallholder who can't attend the training as per schedule Koperasi has delivered the material of training and socialize the content of training material to the smallholder members.</p>	<p>Complied</p>

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		<p>Refreshment of HCV training conducted on 3 & 8 March 2023 to 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 facilitator.</p>	
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable	<p>Based on interview with smallholder members during audit, confirmed that they aware regarding the RTE species protection and animal in the smallholder plots. Animal hunting is prohibited by the policy of KSU Makarti and also regulation. KSU Makarti has establish the procedure for animal protection and conflict prevention between human and animal as per "Prosedur Penanganan Konflik Satwa No: 19/SOP/ICS-MKT/II/2021" Dated 15 February 2021 and "Prosedur Perlindungan Satwa No: 18/SOP/ICS-MKT/II/2021" Dated 15 February 2021.</p> <p>HCV Assessment has been conducted since February 2021 by ICS KSU Makarti. Report of HCV assessment were available in Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Sidomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were RTE species identified such as: Orang utan (<i>Pongo pygmaeus</i>), Macan akar (<i>Felis bengalensis</i>), Monyet ekor panjang (<i>Macaca fascicularis</i>), Tiong emas (<i>Gracula religiosa</i>), Rangkok (<i>Buceros rhinoceros</i>).</p> <p>RTE species monitoring has been performed by each Smallholder Group in their smallholder member plots. Record of monitoring available in "Buku Catatan dan Monitoring Satwa dan Tumbuhan di Lokasi Kerja KSU Makarti". Farmer Group (Kelompok Tani) recap the monitoring of RTE species in "Moinitoring Flora Fauna". Based on recap 9 December 2022, RTE species presence in surrounding of KSU Pantun Sejahtera among others: Musang air (<i>Lutra sumatrana</i>), Beruang</p>	Complied

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		<p>madu (<i>Helarctos malayanus</i>), Trenggiling (<i>Manis javanica</i>), Macan akar (<i>Felis bengalensis</i>).</p> <p>In the SOP "Prosedur Perlindungan Satwa No: 18/SOP/ICS-MKT/II/2021" Dated 15 February 2021, protection measures have been regulated which include not catching or injuring, not keeping and selling them, letting animals pass, marking the path, and reporting findings. The socialization of the procedure has been carried out through the Field School program, which is for 4 days for each farmer group. Based on the Minutes of the Field School on April 19, 2021, all Farmer Groups have completed the Field School in the period from November 16, 2020, to April 15, 2021.</p>	
<p>Criteria 4.2: Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).</p>			
<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>During Audit ASA1, there is no new additional members or plot in the scope of audit KSU Makarti, therefore there is no changing in the Land Use Change Analysis. Previous land use change analysis is applicable. According to data of smallholder palm oil year planting, there are 83 plots of smallholder with total area 128.83 ha have potential non-compliant land clearance after November 2005 (planting Mei 2009 – March 2015). KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholders: 172 (245 plots, 83 plots-analysed) - Total area to be certified: 436.00 ha. 	<p>Complied</p>

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		<p>HCV assessment has been conducted by ICS KSU Makarti in February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p>	
<p>Milestone A</p>	<p>Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>During Audit ASA1, there is no new additional members or plot in the scope of audit, therefore there is no changing in the Land Use Change Analysis. Previous land use change analysis is applicable.</p> <p>According to data of smallholder palm oil year planting, there are 83 plots of smallholder with total area 128.83 ha have potential non-compliant land clearance after November 2005 (planting Mei 2009 – March 2015). KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholders: 172 (245 plots, 83 plots-analysed) - Total area to be certified: 436.00 ha. <p>HCV assessment has been conducted by ICS KSU Makarti on February 2021. Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT) di Wilayah Desa Didomulyo Koperasi Serba Usaha Makarti" dated February 2021. According to HCV</p>	<p>Complied</p>

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		<p>assessment there were No HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p> <p>There is no remediation of HCV lost since November 2005 and no HCS forest lost since November 2019.</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 ASA1, there is no new additional members or plot in the scope of audit, therefore there is no changing in the Land Use Change Analysis. Previous land use change analysis is applicable.</p> <p>There is no environmental remediation and conservation liability according to LUC report by RSPO.</p> <p>KSU Makarti has reported the disclosure form to RSPO, Land Use Change Analysis has been conducted and review by RSPO. Report of Land Use Change Analysis available in "Smallholder Land Use Change Analysis for Koperasi Serba Usaha Makarti" dated 7 October 2021. According to LUCA report conclude that:</p> <ul style="list-style-type: none"> - Result of LUC Analysis Methodology Review: Passed - Final conservation liability: 0.00 ha - Environmental remediation areas: 0.00 ha - Total number of smallholders: 172 (245 plots, 83 plots-analysed) <p>Total area to be certified: 436.00 ha.</p>	<p>Complied</p>
<p>Criteria 4.3 New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> • Do not replace any HCVs • Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach • Are not on steep slopes (more than 25 degrees or as in the National Interpretation) • Are not on peat areas of any depth. 			

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<p>Eligibility</p>	<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>During audit ASA1, based on interview with smallholder members, ICS and head cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations are existing palm oil plantation. There is no more land bank in surrounding plantation of KSU Makarti.</p> <p>Smallholder member has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".</p> <p>Smallholder also commit to provide information to group manager among others:</p> <ul style="list-style-type: none"> - Location (coordinates) of all plots currently planted with oil palm - Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders). - Any plots located on steep slopes. - Details on plans for replanting and expansion of oil palm. <p>Sample seen for 27 smallholder member commitment, among others:</p> <table border="1" data-bbox="1131 1082 1933 1359"> <thead> <tr> <th>Smallholder Name</th> <th>ID number</th> <th>Date of commitment signed</th> </tr> </thead> <tbody> <tr> <td>Roby Subekti</td> <td>MKT.171</td> <td>7 Januari 2021</td> </tr> <tr> <td>Lina Anggraheni</td> <td>MKT.067</td> <td>7 Januari 2021</td> </tr> <tr> <td>Mat Surip</td> <td>MKT.071</td> <td>7 Januari 2021</td> </tr> <tr> <td>Sutarno</td> <td>MKT.123</td> <td>5 Januari 2021</td> </tr> <tr> <td>I Gede Yuda Mulyawan</td> <td>MKT.034</td> <td>7 Januari 2021</td> </tr> </tbody> </table>	Smallholder Name	ID number	Date of commitment signed	Roby Subekti	MKT.171	7 Januari 2021	Lina Anggraheni	MKT.067	7 Januari 2021	Mat Surip	MKT.071	7 Januari 2021	Sutarno	MKT.123	5 Januari 2021	I Gede Yuda Mulyawan	MKT.034	7 Januari 2021	<p>Complied</p>
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		Kampi	MKT.058	7 Januari 2021	
		Suwardi	MKT.126	7 Januari 2021	
		I Made Sudiyadnyana	MKT.074	7 Januari 2021	
		I Ketut Suardana	MKT.061	7 Januari 2021	
		Gede Arcadana	MKT.030	7 Januari 2021	
		I Ketut Mintra	MKT.139	7 Januari 2021	
		Mahbub Junaidi	MKT.076	7 Januari 2021	
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by the simplified combined HCV and HCS approach, before any land preparation commences	Based on data of palm oil planting KSU Makarti, there is no palm oil planted after November 2019. Mostly smallholder plots have been planted since 2001 – May 2015. This also confirmed with liability disclosure form submit to RSPO. During audit ASA1, based on interview with smallholder members, ICS and head cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations are existing palm oil plantation. There is no more land bank in surrounding plantation of KSU Makarti.			Complied
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	Based on data of palm oil planting KSU Makarti, there is no palm oil planted after November 2019. Mostly smallholder plots have been planted since 2001 – May 2015. This also confirmed with liability disclosure form submit to RSPO. During audit ASA1, based on interview with smallholder members, ICS and head cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantations are existing palm oil plantation. There is no more land bank in surrounding plantation of KSU Makarti.			Complied
Criteria 4.4: 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).	According to soil maps overlay and field visit to smallholder member plots, it was confirmed that there is no peat soil in area of KSU Makarti. KSU Makarti has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 in year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	<p>According to soil maps overlay and field visit to smallholder member plots, it was confirmed that there is no peat soil in area of KSU Makarti. KSU Makarti has overlay all smallholder plots with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to sil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 in year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol</p> <p>Smallholder member has followed the training for Good Agriculture Practices which provide by facilitator GIZ, conducted on 16 November 2020 – 15 April 2021.</p> <p>Refreshment training for Best Management Practices (BMPs) for good agriculture practices has been conducted by KSU Makarti on 17 7 – 8 March 2023.</p> <p>The training delivers in series of training topics and divide in to two field class. Training material are consisting of Best Management Practices for oil palm and procedure of Good Agriculture Practices. Since there is no peat soil, there is no BMP training for planting on peat soil and peat soil management.</p>	Not Applicable

<p>Milestone B</p>	<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>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation of KSU Makarti. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 in year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Smallholder member has followed the training for Good Agriculture Practices which provide by facilitator, conducted on 16 November 2020 – 15 April 2021.</p> <p>Refreshment training for Best Management Practices (BMPs) for good agriculture practices has been conducted by KSU Makarti on 7 – 8 March 2023.</p> <p>The training delivers in series of training topics and divide in to two field class. Training material are consisting of Best Management Practices for oil palm and procedure of Good Agriculture Practices. Since there is no peat soil, there is no BMP training for planting on peat soil and peat soil management.</p>	<p>Not Applicable</p>
<p>Criteria 4.5: Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.</p>			
<p>Eligibility</p>	<p>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>	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Sidomulyo Kecamatan Kombeng" with scale 1:125,000 in year 2021. According to soil maps, soil type in smallholder plantation KSU makarti consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Makarti.</p> <p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 13 that "No new planting on peat and replanting on peat only in areas with low risk of flooding and saline</p>	<p>Complied</p>

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		intrusion". Sample seen for 27 smallholder member commitment, among others:																																								
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Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	According to soil maps overlay and field visit to smallholder member plots, it was confirmed that there is no peat soil in area of KSU Makarti. Therefore, this indicator is not applicable.	Not Applicable																																							
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.	According to soil maps overlay and field visit to smallholder member plots, it was confirmed that there is no peat soil in area of KSU Makarti. Therefore, this indicator is not applicable.	Not Applicable																																							
Criteria 4.6: Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.																																										

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<p>Eligibility</p>	<p>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>	<p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is no land preparing by burning on 2001 – 2015. Land preparation conducted mechanically with method "zero burning".</p> <p>Sample seen for 27 smallholder member commitment, among others:</p> <table border="1" data-bbox="1131 579 1933 1185"> <thead> <tr> <th>Smallholder Name</th> <th>ID number</th> <th>Date of commitment signed</th> </tr> </thead> <tbody> <tr> <td>Roby Subekti</td> <td>MKT.171</td> <td>7 Januari 2021</td> </tr> <tr> <td>Lina Anggraheni</td> <td>MKT.067</td> <td>7 Januari 2021</td> </tr> <tr> <td>Mat Surip</td> <td>MKT.071</td> <td>7 Januari 2021</td> </tr> <tr> <td>Sutarno</td> <td>MKT.123</td> <td>5 Januari 2021</td> </tr> <tr> <td>I Gede Yuda Mulyawan</td> <td>MKT.034</td> <td>7 Januari 2021</td> </tr> <tr> <td>Kampi</td> <td>MKT.058</td> <td>7 Januari 2021</td> </tr> <tr> <td>Suwardi</td> <td>MKT.126</td> <td>7 Januari 2021</td> </tr> <tr> <td>I Made Sudiyadnyana</td> <td>MKT.074</td> <td>7 Januari 2021</td> </tr> <tr> <td>I Ketut Suardana</td> <td>MKT.061</td> <td>7 Januari 2021</td> </tr> <tr> <td>Gede Arcadana</td> <td>MKT.030</td> <td>7 Januari 2021</td> </tr> <tr> <td>I Ketut Mintra</td> <td>MKT.139</td> <td>7 Januari 2021</td> </tr> <tr> <td>Mahbub Junaidi</td> <td>MKT.076</td> <td>7 Januari 2021</td> </tr> </tbody> </table> <p>KSU Makarti has a procedure for land preparation as per "SOP Pembukaan Lahan No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". This also in accordance with PP No. 28 Tahun 1995.</p>	Smallholder Name	ID number	Date of commitment signed	Roby Subekti	MKT.171	7 Januari 2021	Lina Anggraheni	MKT.067	7 Januari 2021	Mat Surip	MKT.071	7 Januari 2021	Sutarno	MKT.123	5 Januari 2021	I Gede Yuda Mulyawan	MKT.034	7 Januari 2021	Kampi	MKT.058	7 Januari 2021	Suwardi	MKT.126	7 Januari 2021	I Made Sudiyadnyana	MKT.074	7 Januari 2021	I Ketut Suardana	MKT.061	7 Januari 2021	Gede Arcadana	MKT.030	7 Januari 2021	I Ketut Mintra	MKT.139	7 Januari 2021	Mahbub Junaidi	MKT.076	7 Januari 2021	<p>Complied</p>
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		<p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p>	
<p>Milestone 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"> • Alternatives to fire for land preparation and farm waste management (where appropriate possible). • Alternatives to fire for pest control. • Fire prevention and how to respond to and manage fires in their plots. 	<p>All smallholder member of KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is no land preparing by burning in 2001 – 2015. Land preparation conducted mechanically without burning. This also confirmed with smallholder member sampled (27 member) during field visit and interview.</p> <p>KSU Makarti has a procedure for land preparation as per "SOP Pembukaan Lahan No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". This also in accordance with PP No. 28 Tahun 1995.</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member. Sample seen: fire handling training on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti.</p> <p>Refreshment of SOP socialization conducted on 3 – 9 March 2023, 30 May 2023.</p>	<p>Non-compliance</p>

		<p>KSU Makarti has an MoU for hazardous waste management with KSU Jasa Mutiara Kongbeng according to "Surat Perjanjian Kerjasama Nomor; 03/SPK/JMK/03/2022" dated 11 April 2022. Hazardous waste from KSU Makarti will be collected and deliver to KSU Jasa Mutiara Kongbeng, while KSU Jasa Mutiara Kongbeng has cooperate with licenced vendor/transporter of hazardous waste collector PT Mitra Hijau Asia.</p> <p>Non-Conformity raised during audit: KSU Makarti has not consistent in implementing waste management. Based on field visit and interview with smallholder sampled on behalf Budiono plots MKT.241, Badri plots MKT.269, Munawaroh plots MKT.232, Matholib plots MKT.265, Samsudin plots MKT.278; it was confirmed that ex chemical container is manage by themselves by reuse the waste, buried and some of them burning the waste. This was not in accordance with SOP "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. Point 2 SOP "<i>Wadah bekas tidak boleh dikubur, tidak boleh dibakar, tidak boleh dibuang sembarangan apalagi dibuang ke sungai</i>".</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 KSU Makarti has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Makarti, there is no land preparing by burning in 2001 – 2015. Land preparation conducted mechanically with method "zero burning".</p> <p>Sample seen for 27 smallholder member commitment, among others:</p> <table border="1" data-bbox="1133 1225 1933 1362"> <thead> <tr> <th>Smallholder Name</th> <th>ID number</th> <th>Date of commitment signed</th> </tr> </thead> <tbody> <tr> <td>Roby Subekti</td> <td>MKT.171</td> <td>7 Januari 2021</td> </tr> <tr> <td>Lina Anggraheni</td> <td>MKT.067</td> <td>7 Januari 2021</td> </tr> </tbody> </table>	Smallholder Name	ID number	Date of commitment signed	Roby Subekti	MKT.171	7 Januari 2021	Lina Anggraheni	MKT.067	7 Januari 2021	<p>Non-compliance</p>
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		<p>KSU Makarti has a procedure for land preparation as per "SOP Pembukaan Lahan No: 37/SOP/ICS-MKT/III/2021 dated 20 March 2021. According to procedure, the land preparation conducted mechanically (with heavy equipment bulldozer and excavator) without burning and implementing method "Zero burning". This also in accordance with PP No. 28 Tahun 1995.</p> <p>KSU Makarti also has establish the policy of no burning, no peat, no forest and no conflict "Surat Keputusan Nomor: 016/KOP.MKT/SDM/I/2021 Tentang larangan Bakar lahan, dan No Peat, No Forest, No Conflict" dated 15 January 2021.</p> <p>KSU Makarti also has a procedure for waste management as per "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. Based on procedure stated that ex chemical container (pesticide) are prohibit to burning.</p>				

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		<p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member on 29 March – 1 April 2021, attend by 143 participants of smallholder member KSU Makarti. Refreshment of SOP socialization conducted on 3 – 9 March 2023, 30 May 2023.</p> <p>During field visit to smallholder plots there is no sign on use fire for land preparation on land preparation or pest control. However there is nonconformity found during interview with smallholder members related to waste management procedure.</p> <p>Non-Conformity raised during audit: KSU Makarti has not consistent in implementing waste management. Based on field visit and interview with smallholder sampled on behalf Budiono plots MKT.241, Badri plots MKT.269, Munawaroh plots MKT.232, Matholib plots MKT.265, Samsudin plots MKT.278; it was confirmed that ex chemical container is manage by themselves by reuse the waste, buried and some of them burning the waste. This was not in accordance with SOP "Prosedur Penanganan Wadah Bekas Limbah Bahan Berbahaya dan Beracun (B3) No: 20/SOP/ICS-MKT/II/2021" dated 23 February 2021. Point 2 SOP "<i>Wadah bekas tidak boleh dikubur, tidak boleh dibakar, tidak boleh dibuang sembarangan apalagi dibuang ke sungai</i>".</p>	
<p>Criteria 4.7: Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.</p>			
<p>Eligibility</p>	<p>Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).</p>	<p>During ASA 1, there is no additional new member of smallholder. All smallholder member of KSU Makarti has signed the commitment letter which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)". Smallholder commitment document for sampled</p>	<p>Complied</p>

		<p>smallholder (27 smallholder member) was sighted during audit and confirmed with the members during field visit and interview.</p> <p>Group manager has identified the riparian buffer zone through HCV Assessment, confirmed that there was no riparian buffer zone identified in KSU Makarti. Based on river map shown that generally plantation of KSU Makarti was far from the river or sea and there is no risk of flooding. HCV assessment has been conducted since February 2021 by ICS KSU Makarti under supervise GIZ. Wawan Sutiawan, Diah Ismawati and Daryo as an assessor and Facilitator has been trained by Fortasbi cooperated with GIZ dated 27 July – 2 November 2020.</p> <p>Report of HCV assessment were available in "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Sidomulyo KSU Makarti" dated February 2021. According to HCV assessment there were no HCV area identified at smallholder plot, however there were HCV area at surrounding of smallholder plots and located in village Sidomulyo: Water source PAMSIMAS (HCV 5) with area 1.33 ha, Pura Agung and Pemakaman/Graveyard (HCV 6).</p> <p>KSU Makarti has a plan to conserve and protect the waterways/water source by prohibiting the agrochemical spraying activity near to waterways, install the warning sign near to waterways to protect the waterways.</p> <p>KSU Makarti also has overlay the plantation maps of all smallholder member with river maps of Kutai Timur Regency, Kalimantan Province. According to maps overlay with scale 1:80,000 confirmed that there is no river near to KSU Makarti area.</p> <p>During field visit to sampled smallholder plots, it was note that the plots near to riparian zone has been marked 10 – 15 m from the river with red marking by painting the red line in oil palm trees. Smallholder members are aware with the boundary marking of riparian and it is prohibit for agrochemical application in the riparian zone.</p>	
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<p>Milestone A</p>	<p>Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.</p>	<p>Smallholder member has completed the training for riparian buffer zone management as per minutes of training “Mengenal Nilai Konservasi Tinggi” dated 21 – 24 February 2021 attend by 143 participants. Training deliver by ICS team and facilitator from GIZ and Fortasbi.</p> <p>Refreshment of SOP socialization conducted on 3 – 9 March 2023, 30 May 2023.</p> <p>Record of training in the form of attendance list, training material and minutes of training are available during audit.</p> <p>During interview with smallholder member (27 member) confirmed that they have aware the riparian buffer zone management and maintenance by not conducted the spraying and chemical application and maintain natural vegetation.</p>	<p>Complied</p>
<p>Milestone B</p>	<p>Smallholders maintain and/or enhance riparian buffer zone areas.</p>	<p>According to HCV assessment result and maps overlay of plantation maps with river maps of Kutai Timur Regency, Kalimantan Province with scale 1:80,000 confirmed that there is no river near to KSU Makarti. There is no riparian in area of smallholder plots.</p> <p>KSU Makarti has a plan to conserve and protect the waterways/water source in area of smallholder plots by marking the boundary of waterways and install the warning signboards to prohibit the agrochemical spraying activity near to waterways. KSU Makarti also planting vetiver grass to prevent the soil erosion near to waterways.</p> <p>During interview and field visit to smallholder plots sampled, smallholders are aware to conserve the waterways by not apply the chemical spraying and fertilizing near to waterways.</p> <p>During field visit to sampled smallholder plots (27 smallholder members), it was note that smallholder members are aware to conserve the waterways by not apply the chemical spraying and fertilizing near to waterways.</p>	<p>Complied</p>

Criteria 4.8: Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> • Immediately stopping purchasing of these pesticides • Phasing out use of remaining stock by MS A • Providing information for the group manager to keep record of pesticide purchase and use. <p>(Refer to appendix 1)</p>	<p>All smallholder member have signed declaration letter - "Pernyataan Komitment Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" whereby at point B stated that all smallholder will join a farmer group to pursue group certification of the RSPO ISH Standard and comply with the principles and their relevant criteria and indicators, that include commitment to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions.</p>	Complied
Milestone A	<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>KSU Makarti has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 020/KOP.MKT/SDM/I/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 15 January 2021. The policy has been disseminated to all smallholder member on 5 - 8 April 2021.</p> <p>During this ASA-1, Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2022-2023 including best management practices 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. Sighted the record of training as follows:</p> <ol style="list-style-type: none"> a. Training material and attendance list dated 30 May 2023; located at Mrs. Legimin's plot; attended by 102 farmers. Training subject: Integrated Pest Management, OHS, Harvesting and pesticides handling. b. Training material and attendance list dated 27 March 2023; located at Sidomulyo Village building; attended by 177 farmers. 	Complied

		<p>Training subject: NDPE, SOP's, Decrees, premium disbursement and RSPO ISH Standard INA-NI 2020.</p> <p>c. Training material and attendance list dated 9 March 2023; located at Mrs. Supaini's plot; attended by 92 farmers. Training subject: Good agriculture practices, NDPE, hazardous waste handling, first aid, certification mechanism and premium disbursement.</p> <p>d. Training material and attendance list dated 8 March 2023; located at Mrs. Ni Nyoman Parmita's plot; attended by 72 farmers. Training subject: Good agriculture practice, hazardous waste handling, first aid, SOP's, Decrees, certification mechanism and premium disbursement.</p> <p>e. Training material and attendance list dated 27 February 2023; located at Sidomulyo Village building; attended by 162 farmers. Training subject: HCV, RSPO ISH Standard INA-NI 2020, ISPO and NDPE.</p> <p>During field visit and interview with smallholder member confirmed that smallholders have aware regarding best management practices for pesticides.</p>	
<p>Milestone B</p>	<p>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>	<p>Based on field observation and interview with sample of smallholder, verified that most of members have implemented BMP for pesticide use, such as using PPE during pesticide spraying (hand gloves, masker, apron and boots shoes), and spraying not performed by pregnant and breastfeeding women and young workers.</p> <p>Nonconformity raised during audit: Found that not all smallholders have implemented BMPS for all pesticide use, particularly in phasing out paraquat usage.</p> <p>Objective evidence:</p>	<p>Non-compliance</p>

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		During field visit to the farmer's plot, it was found that there was use of pesticides with the active ingredient paraquat, for example farmers on behalf of Matolib.	
Criteria 4.9: The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.			
Eligibility	Not applicable	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.	<p>Training for BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management previously has been conducted on 11 – 14 January 2021, regarding Impact analysis of pesticides and restrain the soil quality decline, attended by 129 participants. Training delivered by Facilitator from Fortasbi and GIZ (deutsche Gesellschaft für Internationale Zusammenarbeit).</p> <p>During this ASA-1, Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2022-2023 including best management practices including, but not limited to safe chemical use, IPM, weed and invasive species management. Sighted the record of training as follows:</p> <ol style="list-style-type: none"> a. Training material and attendance list dated 30 May 2023; located at Mrs. Legimin's plot; attended by 102 farmers. Training subject: Integrated Pest Management, OHS, Harvesting and pesticides handling. b. Training material and attendance list dated 27 March 2023; located at Sidomulyo Village building; attended by 177 farmers. Training subject: NDPE, SOP's, Decrees, premium disbursement and RSPO ISH Standard INA-NI 2020. c. Training material and attendance list dated 9 March 2023; located at Mrs. Supaini's plot; attended by 92 farmers. Training subject: 	Complied

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		<p>Good agriculture practices, NDPE, hazardous waste handling, first aid, certification mechanism and premium disbursement.</p> <p>d. Training material and attendance list dated 8 March 2023; located at Mrs. Ni Nyoman Parmita’s plot; attended by 72 farmers. Training subject: Good agriculture practice, hazardous waste handling, first aid, SOP’s, Decrees, certification mechanism and premium disbursement.</p> <p>e. Training material and attendance list dated 27 February 2023; located at Sidomulyo Village building; attended by 162 farmers. Training subject: HCV, RSPO ISH Standard INA-NI 2020, ISPO and NDPE.</p> <p>During field visit and interview with smallholder member confirmed that most of the smallholders have aware regarding best management practices for pesticides.</p>	
<p>Milestone B</p>	<p>The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.</p>	<p>KSU Makarti has establish “SOP Pengendalian Hama dan Penyakit Tanaman Kelapa Sawit No: 30/SOP/ICS-MKT/III/2021, dated 11 March 2021.</p> <p>Evidence of IPM program implementation can be demonstrated as per “Laporan Pengamatan Tingkat Serangan Hama dan Penyakit Kelapa Sawit di Koperasi Serba Usaha Makarti” period 2023. Pest and disease monitoring and census conducted twice a year. Based on pest and disease monitoring dated 5 – 18 March 2023, there were pest infestation such as:</p> <ul style="list-style-type: none"> - Rats: 2.97% - Oryctes: 0.2% - Caterpillar: 0.17% - Ganoderma: 0.14% <p>Other actions for integrated pest management are conserving the pest biological enemy such as: Eagle and barn owl as enemy of rats.</p>	<p>Complied</p>

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		<p>smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm. KSU Makarti has provide the barn owl nest 2 unit. To prevent the caterpillar attack, KSU Makarti also planting the beneficial plant, such as <i>Turnera subulatta</i> along of the main road in the smallholder plots.</p> <p>To reduce herbicide usage and to ensure OHS in pesticides application, Koperasi Serba Usaha Makarti has developed spraying team completed with spraying program, as documented in "Rencana Kerja Tim Spraying Koperasi Serba Usaha Makarti.</p>	
Internal Control System requirements for smallholder groups.			
A – ICS: Group entity and group management requirements			
A.1 The Group demonstrates that they are legally formed.			
A.1.1			
Eligibility	The Group has appointed a group manager	During ASA-1 2023, there is no change appointing group manager.	Complied
Milestone A	The Group has appointed a group manager	<p>Koperasi Serba Usaha Makarti has appointed Mrs. Imfatul Hasanah as the group manager as per "Surat Keputusan No.001/KOP.MKT/SDM/VII/2021 tentang Penunjukan Manager ICS" dated 3 July 2021. In the decree, Group Manager responsible in RSPO and ISPO certification, supervising all ICS group of Koperasi Serba Usaha Makarti.</p> <p>The ICS structure was established as per "Surat Keputusan No.002/KOP.MKT/SDM/VII/2021 tentang Daftar Pengurus ICS (Internal Control System)" dated 3 July 2021.</p> <p>Stated the group manager heads all component of internal control system (ICS) team: Group Manager; Secretary; "Komite Persetujuan" - Approval committee; "Unit Penyuluhan dan Pendaftaran" – Information and registration unit; "Unit Penilai Internal" – Internal auditor; "Unit Pengelola Limbah B3" – Hazardous waste management</p>	Complied
Milestone B	The Group has appointed a group manager		Complied

		<p>unit; "Unit K3-NKT-Darurat Api dan PHT" – Health and Safety-HCV-Firefighting-Pest and Disease unit.</p> <p>The job description of ICS stipulated in "Standar Operasional Prosedur Tugas Pokok dan Fungsi Internal Control Sistem No.40/SOP/ICS-MKT/III/2021" dated 20 March 2021. Group Manager job description:</p> <ul style="list-style-type: none"> - Prepare SOP for job description of ICS unit with the team and acknowledge by Cooperative Chairman. - Prepare strategic planning and policy to improve Koperasi Serba Usaha Makarti performance improvement. - Executes cooperative's planning and policy. - Carry out Cooperative and ICS's policy, monitoring, analysis, evaluation, collective decision making and innovation in empowering all resources in its working area. - Reports ICS performance (including achievement and obstacle) to Cooperative Chairman and Annual Member Meeting in regular manner. - Prepare SOP for credit fund management, in communication with Cooperative Chairman and ICS of Koperasi Serba Usaha Makarti. - Prepare report of credit fund utilization to Cooperative Chairman and Annual Member Meeting. <p>Approval Committee job description</p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO certification. - Conduct development, monitoring, decision making if smallholder member or ICS team not comply with requirement or SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>ICS Secretary job description</p>	
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		<ul style="list-style-type: none"> - Assist Group Manager in operational and administration. - Manages and secure documents related to certification. - Prepare and documenting incoming and outgoing letter. - Prepare plan, report and documentation of meetings. - Receive, record and convey smallholder member complaint to Group manager and ICS team. <p>Internal Audit job description</p> <ul style="list-style-type: none"> - Prepare and establish Annual Internal program - Prepare question/checklist for internal audit in designated format. - Auditing smallholder member - Prepare internal audit report - Monitoring follow up internal audit findings for continuous improvement. - Ensure follow up upon internal audit findings prior to external audits. <p>“Unit Penyuluhan dan Pendaftaran” job description:</p> <ul style="list-style-type: none"> - Design training program for smallholder members - Prepare procedure or work instruction for best management practice - Prepare registration form and documenting membership database. <p>“Unit Pengelolaan Limbah B3” job description:</p> <ul style="list-style-type: none"> - Prepare hazardous waste handling working plan. - Monitoring or identifying hazardous waste use. - Prepare hazardous waste use report. - Provide suggestion and innovation in hazardous waste handling. <p>“Unit K3-NKT-Darurat Api-Hama Penyakit” job description:</p> <ul style="list-style-type: none"> - Prepare monitoring plan for health and safety-HCV management-fire incident-pest and disease status. 	
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		<ul style="list-style-type: none"> - Record the monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Prepare reporting for health and safety-HCV management-fire incident-pest and disease status. <p>Confirmation with cooperative manager and group manager, its confirmed that no changes in the group manager organization to date.</p>	
A.1.2			
Eligibility	The group manager has evidence of legal identity.	Legal formation: Deed of establishment: "Akta Pendirian Koperasi Serba Usaha Makarti" dated 13 October 2002. The establishment then registered to cooperative services "Kantor Menteri Negara Urusan Koperasi, Usaha Kecil dan Menengah Republik Indonesia - Dinas Koperasi Kabupaten Kutai Timur No.113/BH/DKKT/X/2002 tentang Pengesahan Akta Pendirian Koperasi" for Koperasi Serba Usaha Makarti dated 21 October 2002 in Sidomulyo village, Kongbeng District, Kutai Timur Regency, Kalimantan Timur Province.	Complied
Milestone A	The group manager has evidence of legal identity.		Complied
Milestone B	The group manager has evidence of legal identity.		Complied
A1.3			
Eligibility	The group has membership requirements.	Koperasi Serba Usaha Makarti established membership requirement as documented in "Standar Operasional Prosedur Kriteria dan Syarat Menjadi Anggota Sertifikasi No.03/SOP/ICS-MKT/I/2021" dated 11 January 2021. Section IV Procedure stated: The membership requirement consists of: Indonesian citizen, Owned a palm oil plantation min. 1 Ha and max. 25 Ha, located in Kongbeng District and Muara Wahau District; provides copy of legal ownership of the land; the oil palm plantation land does not located on protected area, production forest, company's HGU, and not under dispute. Evaluation of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute/"Berita Acara Verifikasi Lahan Pekebun Sertifikasi", stated on the minutes, the ICS Approval Committee made	Complied
Milestone A	The group has membership requirements.		Complied
Milestone B	The group has membership requirements.		Complied

		<p>site visit and assessed the oil palm block(s) of smallholder member, covering aspect: oil palm block location based on spatial planning, topography of the block, block boundary, land dispute status, oil palm standing, pest and disease condition, planting year, soil type, legal ownership of the land, land preparation method.</p>	
<p>A.1.4</p>			

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<p>Eligibility</p>	<p>All members have signed and acknowledged membership requirements.</p>	<p>Koperasi Serba Usaha Makarti established membership requirement as documented in "Standar Operasional Prosedur Kriteria dan Syarat Menjadi Anggota Sertifikasi No.03/SOP/ICS-MKT/I/2021" dated 11 January 2021. Section IV Procedure stated:</p> <p>The membership requirement consists of: Indonesian citizen, Owned a palm oil plantation min. 1 Ha and max. 25 Ha, located in Kongbeng District and Muara Wahau District; provides copy of legal ownership of the land; the oil palm plantation land does not located on protected area, production forest, company's HGU, and not under dispute.</p> <p>Verification of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute "Berita Acara Verifikasi Lahan Pekebun Sertifikasi".</p> <p>Upon successful verification, the smallholder member signed statement letter "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". The statement letter consists commitment of each member as required in Appendix 1 RISS.</p> <p>Sample of smallholders visited during this ASA-1, the smallholders commitment and membership registration as below:</p> <table border="1" data-bbox="1131 1058 1955 1362"> <thead> <tr> <th>No</th> <th>Smallholder name</th> <th>Registration Signed</th> <th>Signed RSPO Commitment</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Saniem</td> <td>30-12-2020</td> <td>7-01-2021</td> </tr> <tr> <td>2</td> <td>I Ketut Suardana</td> <td>28-12-2020</td> <td>7-01-2021</td> </tr> <tr> <td>3</td> <td>I Made Suadnyana</td> <td>18-12-2020</td> <td>7-01-2021</td> </tr> <tr> <td>4</td> <td>Gede Arcadana</td> <td>4-01-2020</td> <td>7-01-2021</td> </tr> <tr> <td>5</td> <td>Bambang Kuswanto</td> <td>3-12-2020</td> <td>7-01-2021</td> </tr> </tbody> </table>	No	Smallholder name	Registration Signed	Signed RSPO Commitment	1	Saniem	30-12-2020	7-01-2021	2	I Ketut Suardana	28-12-2020	7-01-2021	3	I Made Suadnyana	18-12-2020	7-01-2021	4	Gede Arcadana	4-01-2020	7-01-2021	5	Bambang Kuswanto	3-12-2020	7-01-2021	<p>Complied</p>
No	Smallholder name	Registration Signed	Signed RSPO Commitment																								
1	Saniem	30-12-2020	7-01-2021																								
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5	Bambang Kuswanto	3-12-2020	7-01-2021																								

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		6	Mahbub Junaidi	30-12-2020	7-01-2021	
		7	Sugeng Hadi Santoso	3-12-2020	7-01-2021	
		8	Legimin	29-12-2020	7-01-2021	
		9	Sadi	2-12-2020	7-01-2021	
		10	Mujito	22-1-2020	7-01-2021	
		11	I Ketut Mintra	5-2-2020	7-01-2021	
		12	Sutarno	3-12-2020	5-01-2021	
		13	Lina Anggraheni	4-12-2020	7-01-2021	
		14	Wili Winarno	3-12-2020	4-01-2021	
		15	Mad Surip	3-12-2020	7-01-2021	
		16	Nur Huda	3-12-2020	5-01-2021	
		17	Kampi	30-12-2020	07-01-2021	
		18	I Gede Yudha Mulyawan	3-12-2020	7-01-2021	
		19	Gede Sudita	3-12-2020	7-01-2021	
		20	Suwardi	3-12-2020	7-01-2021	
		21	Badri	2-12-2020	7-01-2021	
		22	Budiono	2-12-2020	7-01-2021	
		23	Munawaroh (3)	3-12-2020	7-01-2021	
		24	Misrah H. Yani	2-12-2020	7-01-2021	
		25	Matholib (2)	3-12-2020	7-01-2021	
		26	Samsuddin	30-12-2020	5-01-2021	
		27	Roby Subekti	30-12-2020	7-01-2021	

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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.	<p>Based on interview with sampled smallholder, they understood the rights and obligation lined out in membership requirement.</p> <p>The membership requirement consists of: Indonesian citizen, Owned a palm oil plantation min. 1 Ha and max. 25 Ha, located in Kongbeng District and Muara Wahau District; provides copy of legal ownership of the land; the oil palm plantation land does not located on protected area, production forest, company's HGU, and not under dispute.</p> <p>Verification of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under minute "Berita Acara Verifikasi Lahan Pekebun Sertifikasi".</p> <p>Upon successful verification, the smallholder member signed statement letter "Formulir Pernyataan Komitmen Petani Swadaya dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". The statement letter consists commitment of each member as required in Appendix 1 RISS.</p>	Complied
A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>Group manager has planned for the implementation of the ICS as in "Program Kerja Berkelanjutan KSU Makarti Tahun 2020 – 2024", including:</p> <p>Evidence of implementation program among others:</p> <ul style="list-style-type: none"> - Annual member meeting (RAT) conducted each year to discuss the achievement of annual work programme KSU Makarti. Latest annual meeting conducted on 19 February 2022, attend by 156 members of smallholders. 	Complied

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		<ul style="list-style-type: none"> - Membership registration and selection; has been conducted since January 2020. Currently there are 172 members of KSU Makarti who join for RSPO Certification with total 245 plots and 435.77 ha. No additional member of RSPO certification during audit ASA1. - Enhance knowledge and skill in manage organisation of Koperasi, conducted each year. Training on Cooperative management and organisation has been conducted on 22 – 29 January 2021 by Fortasbi. Training attended by all ICS team. Refreshment training conducted on 31 March 2023 by Group Manager and head of koperasi to ICS team. - Training for ICS and smallholder members; training topics covering: RSPO & ISPO Principle and criteria, Cooperative organisation/institutions, certification of RSPO & ISPO, Step and process for certification, Gap assessment, ICS introduction, Policy of cooperative, Internal audit, How to prepare SOP, Internal audit report arrangement and sanction implementation in ICS, administration and recording of farmers' cultivation activities, financial of cooperative, Good agricultural practices, Land Use Change Analysis, HCV identification, EIA & SPPL, hazardous waste handling, OHS and PPE, accident mitigation, SIA. Refreshment training conducted on 3 – 9 March 2023, 31 March 2023, 30 May 2023. - Training for smallholder members. The training topics are covering: RSPO & ISPO principle and criteria, regulation compliance, OHS, No deforestation no peat no exploitation policy, Organisation development, ICS, conflict management, Good agricultural practices, pesticide handling, integrated pest management, harvesting procedure, replanting, environmental management, SOP and policy of cooperatives, BPJS, HCV and HCS. Refreshment training conducted on 3 – 9 March 2023, 31 March 2023, 30 May 2023. 	
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		<ul style="list-style-type: none"> - Internal audit, has been conducted on June - July 2022 for all smallholder members (172 members). Report of internal audit and follow up action can be demonstrated during audit. - Planting of beneficial plant. KSU Makarti has planting <i>Turnera subulata</i> in the side of main road in November 2021. - Pest and disease monitoring. KSU Makarti has conducted monitoring of pest and disease on November 2022. <p>Implementation of annual planning are review by Group Manager through annual meeting (Rapat Anggota Tahunan), latest meeting on 19 February 2022, meeting 2023 will be conducted on July 2023. Report of Annual Meeting are available during audit. Regular ICS meeting also conducted to review the ICS program.</p>	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>Group manager has demonstrated capacity to manage and operate group certification and certification requirements. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 003/KOP.MKT/SDM/II/2023 Tentang Penunjukan Manager ICS" dated 25 February 2023. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Im Fatul Hasanah - Secretary: Jumiati, Fransiska Angela 	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.		Complied

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		<ul style="list-style-type: none"> - Komite Persetujuan : I Ketut Mintra, Damaskus, Sugeng Wiyono - Unit Penyuluhan dan Pendaftaran: Ana Mustafidah - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>To manage programs and activities KSU Pantun Sejahtera also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</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 on behalf Imfatul Hasanah. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Available documentary evidence to demonstrate that group members have formally joined the group under Joint Declaration document "Formulir Anggota Sertifikasi". 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 agreements are covering agreement of smallholder member to comply with RSPO Independent Smallholder certification standard and fulfil the requirement of KSU Makarti term and condition.</p>	
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		<p>Smallholder member also signed the statement of commitment to implement the sustainable plantation as per "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan".</p> <p>Compliance of the ICS by smallholder member are assess through annual internal inspection. Latest annual inspection conducted on June – July 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>	
A.2.2			
Eligibility	<p>The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.</p>	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>The Group Manager of the Koperasi Serba Usaha Makarti as evidenced by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Im Fatul Hasanah has competence and experience, including:</p> <p>Training Lokalatih terbaik dated 15 January – 5 March 2021. The training are covering: RSPO P&C for smallholder, Cooperative organisation and institution, RSPO certification process, ICS organisation, Internal policy of Cooperative, SOP development,</p>	Complied

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		<p>Internal Audit, Reporting of Internal Audit, Administration and recording of smallholder cultivation activity, Zero burning plantation development, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, SIA, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), Social and legal expert.</p> <p>Group manager ICS have managed resources to manage KSU Pantun Sejahtera. During audit ASA1 there is no changing of Group Manager.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 003/KOP.MKT/SDM/II/2023 Tentang Penunjukan Manager ICS" dated 25 February 2023. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Im Fatul Hasanah - Secretary: Jumiati, Fransiska Angela - Komite Persetujuan: I Ketut Mintra, Damaskus, Sugeng Wiyono - Unit Penyuluhan dan Pendaftaran: Ana Mustafidah - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure as per SOP No: 40/SOP/ICS-MKT/III/2021 dated 20 March 2021.</p>	
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		<p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju lancar - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar <p>Kelompok Tani Harapan Tani</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	<p>Group manager has demonstrated capacity to manage and operate group certification and certification requirements. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&C for smallholder, ISPO P&C, Cooperative organisation/institution, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>The Group Manager of the KSU Makarti as evidenced by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Im Fatul Hasanah has competence and experience, including:</p> <p>Training Lokalatih terbaik dated 15 January – 5 March 2021. The training are covering: RSPO P&C for smallholder, Cooperative organisation and institution, RSPO certification process, ICS</p>	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.		Complied

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		<p>organisation, Internal policy of Cooperative, SOP development, Internal Audit, Reporting of Internal Audit, Administration and recording of smallholder cultivation activity, Zero burning plantation development, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, SIA, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), Social and legal expert.</p> <p>During audit ASA1 there is no changing of Group Manager.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Makarti. The Group Manager and Internal Control System has been established as per "Surat Keputusan Nomor: 003/KOP.MKT/SDM/II/2023 Tentang Penunjukan Manager ICS" dated 25 February 2023. ICS structure organisation according to decree letter consist of:</p> <ul style="list-style-type: none"> - Group Manager: Im Fatul Hasanah - Secretary: Jumiati, Fransiska Angela - Komite Persetujuan : I Ketut Mintra, Damaskus, Sugeng Wiyono - Unit Penyuluhan dan Pendaftaran: Ana Mustafidah - Unit Penilai Internal: Anas Mahfudzi, Nur Adi Rahman, Noldi H Palapa - Unit Pengelolaan Limbah B3: Rohady - Unit K3-NKT-Darurat Api & PHT: Dariyo, Wawan Wirya <p>To manage programs and activities KSU Makarti also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure as per SOP No: 40/SOP/ICS-MKT/III/2021 dated 20 March 2021.</p>	
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		<p>Furthermore, KSU Makarti are divided into 10 farmer groups to control and manage the smallholder members:</p> <ul style="list-style-type: none"> - Kelompok Tani Sekar Sari - Kelompok Tani Sekar Mas - Kelompok Tani Mekar Jaya - Kelompok Tani Mekar Maju - Kelompok Tani Maju lancar - Kelompok Tani Tunas Mekar - Kelompok Tani Tani Mukti - Kelompok Tani Mekar Tani - Kelompok Tani Tani Mekar - Kelompok Tani Harapan Tani 	
A.2.3			
Eligibility	<p>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>	<p>KSU Makarti has develop the sustainability program 2020 – 2024, annual training program has covered the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.</p> <p>Koperasi Serba Usaha Makarti has provided Group Annual Training as per “Rencana Kerja ICS Jangka Menengah Tahun 2023”. Annual training program consist of:</p> <ul style="list-style-type: none"> - Good Agriculture Practices Training - Management training - HCV & NDPE Training - PPE & OHS Training - First Aid Training 	Complied

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		<ul style="list-style-type: none"> - Hazardous waste handling training - SOP & Policy training - Labor training - Fire handling training - RSPO P&C and ISPO training <p>Refreshment training as above training program including socialization of procedure and policy has been conducted on 3 – 9 March 2023, 31 March 2023, 30 May 2023.</p> <ul style="list-style-type: none"> - KSU Makarti has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: Pengenalan ISPO-RSPO, Ketaatan pada peraturan, OHS, No deforestation no peat and no exploitation, kelembagaan organisasi pekebun sawit, ICS, manajemen konflik, best management practices for palm oil plantation, penanganan dan penggunaan pestisida, pengendalian hama dan penyakit tanaman, prosedur panen, teknik replanting, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative, financial management, animal and human conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation. 	
<p>Milestone A</p>	<p>The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p>	<p>Group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard. Group Manager has determined the annual training program to follow by smallholder member. Refreshment training as above training program including socialization of procedure and policy has been conducted on 3 – 9 March 2023, 31 March 2023, 30 May 2023. All member has followed the training program, it was confirmed during interview with sampled smallholder member (27 members) during field audit.</p>	<p>Complied</p>

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		<p>Koperasi Serba Usaha Makarti has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: ISPO-RSPO awareness, Regulation compliance, OHS, No deforestation no peat and no exploitation, institution of smallholder organisation, ICS, conflict management, best management practices for palm oil plantation pesticide handling, pest and disease control and management, harvesting procedure, replanting technique, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative, financial management, animal and human conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.</p> <p>Training was delivered by competent person from facilitator, Fortasbi and GIZ. The person who cannot attend the training, Koperasi Serba Usaha Pantun Sejahtera provide the training material to share with the smallholder member. ICS KSU Pantun Sejahtera has implemented the phased approach to ensure members have attend the training and understand the training topics.</p>	
<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>Smallholder member has attend the training and has understanding of the ISH standard group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.</p> <ul style="list-style-type: none"> - Refreshment training as above training program including socialization of procedure and policy has been conducted on 3 – 9 March 2023, 31 March 2023, 30 May 2023. All member has followed the training program, it was confirmed during interview with sampled smallholder member (27 members) during field audit. 	<p>Complied</p>
<p>B – ICS: Policies and management</p>			

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

		<ul style="list-style-type: none"> - Carry out Cooperative and ICS's policy, monitoring, analysis, evaluation, collective decision making and innovation in empowering all resources in its working area. - Reports ICS performance (including achievement and obstacle) to Cooperative Chairman and Annual Member Meeting in regular manner. - Prepare SOP for credit fund management, in communication with Cooperative Chairman and ICS of Koperasi Serba Usaha Makarti. - Prepare report of credit fund utilization to Cooperative Chairman and Annual Member Meeting. <p>Komite persetujuan job description</p> <ul style="list-style-type: none"> - Conduct check on ICS member acceptance and evaluation in form of member eligibility, legality and commitment for RSPO certification. - Conduct development, monitoring, decision making if smallholder member or ICS team not comply with requirement or SOP. - Conduct performance monitoring to all smallholder members and ICS teams. <p>ICS Secretary job description</p> <ul style="list-style-type: none"> - Assist Group Manager in operational and administration. - Manages and secure documents related to certification. - Prepare and documenting incoming and outgoing letter. - Prepare plan, report and documentation of meetings. - Receive, record and convey smallholder member complaint to Group manager and ICS team. <p>Internal Audit job description</p> <ul style="list-style-type: none"> - Prepare and establish Annual Internal program - Prepare question/checklist for internal audit in designated format. 	
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		<ul style="list-style-type: none"> - Auditing smallholder member - Prepare internal audit report - Monitoring follow up internal audit findings for continuous improvement. - Ensure follow up upon internal audit findings prior to external audits. “Unit Penyuluhan dan Pendaftaran” job description: <ul style="list-style-type: none"> - Design training program for smallholder members - Prepare procedure or work instruction for best management practice - Prepare registration form and documenting membership database. “Unit Pengelolaan Limbah B3” job description: <ul style="list-style-type: none"> - Prepare hazardous waste handling working plan. - Monitoring or identifying hazardous waste use. - Prepare hazardous waste use report. - Provide suggestion and innovation in hazardous waste handling. “Unit K3-NKT-Darurat Api-Hama Penyakit” job description: <ul style="list-style-type: none"> - Prepare monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Record the monitoring plan for health and safety-HCV management-fire incident-pest and disease status. - Prepare reporting for health and safety-HCV management-fire incident-pest and disease status. <p>Internal auditor: Anas Mahfudzi, Nur Adi Rahman, Noldi H. Palapa attended training “Internal Auditor Training of RSPO for Independent Smallholders” from TUV Rheinland, dated 19-21 June 2021.</p> <ul style="list-style-type: none"> - Anas Mahfudzi attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/02 date 19-21 June 2021. 	
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		<ul style="list-style-type: none"> - Noldi H. Palapa attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/19 date 19-21 June 2021. - Nur Adi Rahman attended Internal Auditor Training of RSPO for Independent Smallholders, RSPO ISH Standard 2019, ISO 19011:2018 No.ZID1/246118867/20 date 19-21 June 2021. <p>Koperasi Serba Usaha Makarti has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.09/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.</p> <p>Methodology:</p> <ul style="list-style-type: none"> - Evaluation point: audit based on individual smallholder member (not based on land), all cooperative committee shall be audited by internal audit; Internal auditor will audit smallholder member doing replanting; Internal auditor will audit smallholder member doing oil palm plantation expansion; Internal auditor will audit new smallholder member; Internal auditor will audit smallholder with history of non-conformity; <p>Section B explains the competence requirement in "Kompetensi Internal Audit – tidak memiliki konflik kepentingan, harus memiliki sumber daya yang profesional, berkapasitas, bisa bersikap objektif, mempunyai keinginan memperbaiki serta loyalitas yang tinggi, dapat bekerjasama dengan semua pihak" – Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Section F explains the finding report "Penulisan dan Pelaporan Hasil Audit – Auditor melaporkan hasil temuannya ke dalam "Formulir</p>	
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		<p>Laporan Ketidaksesuaian” dan diberikan kepada Auditee dan Kepala Audit Internal. Merekap hasil temuan dan perbaikan di form yang sudah tersedia dan dilaporkan kepada Kepala Audit Internal selambatnya 30 hari pasca audit” – Internal Audit Report Writing – Auditor reporting the finding into “Formulir Laporan Ketidaksesuaian” and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit.</p> <p>Section G explains the sanction “Tindak Lanjut Audit – Unit Audit Internal bersama auditee menentukan kapan rencana perbaikan dilakukan. Masa perbaikan dilakukan selambatnya 180 hari setelah disampaikan hasil audit. Tindak lanjut bisa dilakukan saat audit berikutnya sesuai program audit atau adanya audit tambahan di luar program audit” – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 180 days after audit result communicated. Follow up carried out on subsequent audit or additional audit outside audit program.</p> <p>Koperasi Serba Usaha Makarti has “Standar Operasional Prosedur Perbaikan Hasil Audit No.11/SOP/ICS-MKT/I/2021” dated 26 January 2021. Section 6, 7 and 8 stated “Manager Kelompok berhak memberikan teguran, jika anggota tidak berupaya memperbaiki temuan/ketidaksesuaian. Manager kelompok berhak memberikan surat peringatan 1 atau 2, kemudian juga berhak mengeluarkan anggota jika tidak mengindahkan atau memperbaiki hasil temuan audit. Jika anggota tidak memperbaiki hasil temuan, akan berimplikasi terhadap koperasi seperti sertifikasi akan ditunda, maka dari itu Manager Kelompok berhak mengeluarkan anggota tersebut dari proses sertifikasi” – Group Manager have right to give warning letter 1 and 2 and subsequently expulse member from RSPO certification if said member neglect to close out the finding.</p>	
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Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	Koperasi Serba Usaha Makarti has "Standar Operasional Prosedur tentang Pelaksanaan Audit Internal No.09/SOP/ICS-MKT/I/2021" dated 26 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.	Non-compliance
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.	<p>Internal Audit plan year 2023 evident. The cooperative planned to conduct internal audit for all 172 smallholder members with their 245 oil palm blocks in period 1 June – 30 July 2023.</p> <p>Internal Audit checklist/report year 2021 have been checked, covered:</p> <ul style="list-style-type: none"> - Smallholder understanding on RSPO (and ISPO) including training - Smallholder knowledge on membership requirements, ICS requirements, legal entity of cooperative; - Smallholder’s database on legal ownership of the land, environmental permit, business permit, best management practice implementation, harvesting record, worker payment record; - Smallholder knowledge on laws and regulations; - Smallholder knowledge on designated SOP within the cooperative; - Smallholder knowledge and implementation of Good Agriculture Practice; - Smallholder knowledge and implementation of Hazardous Waste Management; - Smallholder knowledge and implementation of HCV; - Smallholder knowledge and implementation of Social and Worker welfare; - Smallholder knowledge and implementation of Health and Safety; - Smallholder knowledge and implementation of Pest and Disease; 	Non-compliance

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		<p>Internal audit report sighted for smallholder member: in period June-July 2022.</p> <p>5 findings related to RSPO standard issued and reported in report "Laporan Audit Internal Period June-July 2021". The findings have been followed up and closed out. Sample NC close out verified from Finding: Smallholder member has not use PPE when spraying herbicide.</p> <p>CAP: Berita Acara Penyerahan Alat Pelindung Diri (APD) dan Kotak P3K to smallholder group Harapan Tani, Sekar Sari, Mekar Jaya, Tani Mukti, Maju Lancar, Tunas Mekar, Mekar Maju, Teguh Karya, Mekar Tani, Sekar Mas dated 16 July 2021 provided hand gloves, masker, sickle cover, respiratory masker, nitrile glove, rubber boot, rubber boot, first aid kit.</p> <p>Non conformity raised during audit:</p> <p>Based on document verification of internal audit results on June and July 2023, found the following evidences:</p> <ul style="list-style-type: none"> • In the Internal Audit Question Form for members on behalf of Mujito and Nurhuda, the internal assessment team gave scores of 80 and 85 related to land legality. However, the cooperative has not been able to show land legality documents for those two members. • Record of corrective action evidence dated 30 September 2022 shown the plots boundary demarcated issue has been closed and solved, however during field visit it was found the incomplete boundary markers, sample seen in the plots on behalf: Lina , Sugeng Hadi Santoso, Samsudin, Matholib and Munawaroh. • Record of corrective action evidence dated 30 September 2022, it was noted that 7 non-conformities found were not sufficient by a determination of root cause/problem analysis, correction and corrective action. 	
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B.1.2			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>Legal ownership of smallholders not available in KSU Makarti, i.e:</p> <ol style="list-style-type: none"> 1. Mujito (MKT. 090) for plot 20,000 m² (2 Ha). While, if refer to Smallholder Registry list data, its plot has had legal ownership SHM with Number 441, but its document was not available in place. 2. Nur Huda (MKT. 120) for plot 10,000 m² (1 Ha). The document that available in place is "Surat Keterangan Kepemilikan dari Kepala Desa Sidomulyo Nomor: 08.2004/589/SDM/XI/2021, tanggal 11 Nov 2021". While, if refer to the letter this plot has had SHM certificate under name Suwandi with certificate number: 328. However, the specified land certificate is not available in place. 3. I Ketut Mintra (MKT. 139) for parcel 208 registered as RSPO smallholder member with area 1.5 Ha. However, copy of legal document for parcel 208 refer to SHM Number: 339 with area 10,000 m² (1 Ha). The copy of legal document was not synchronized. <p>Nonconformity raised during audit: History of Land Ownership and Land Conflict Disclosure Form in accordance with Annex 3 of the National Interpretation of RISS Indonesia, 2022 is not available in place for all members.</p>	Non-compliance
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance
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			

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<p>Eligibility</p>	<p>An annual group business plan is available, which includes</p> <ul style="list-style-type: none"> • Production and income forecasting based on historical records • Plans for expansion 	<p>Koperasi Serba Usaha Makarti has set the annual business plan. That document informed of estimate of FFB production, replanting area, FFB price etc. Based on interview with group manager during this audit, there is no expansion plan in the next year ahead.</p> <p>Group business plan related to projection of production documented in "Berita Acara Penetapan Data Proyeksi Produksi Sertifikasi" dated 12 May 2023. Annual certified FFB production estimates of KSU Makarti period 2023 – 2025 are as follow:</p> <table border="1" data-bbox="1133 644 1955 1289"> <thead> <tr> <th rowspan="2">Farmers Group</th> <th colspan="3">FFB Production Estimates (MT)</th> </tr> <tr> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Harapan Tani</td> <td>798.04</td> <td>1,085.37</td> <td>1,001.88</td> </tr> <tr> <td>Maju Lancar</td> <td>879.95</td> <td>744.90</td> <td>687.60</td> </tr> <tr> <td>Mekar Jaya</td> <td>875.87</td> <td>1,114.04</td> <td>1,028.34</td> </tr> <tr> <td>Mekar Maju</td> <td>757.67</td> <td>941.66</td> <td>869.22</td> </tr> <tr> <td>Mekar Tani</td> <td>645.15</td> <td>327.02</td> <td>301.87</td> </tr> <tr> <td>Sekar Mas</td> <td>707.95</td> <td>367.19</td> <td>338.94</td> </tr> <tr> <td>Sekar Sari</td> <td>1,392.64</td> <td>1,250.33</td> <td>1,154.16</td> </tr> <tr> <td>Tani Mukti</td> <td>1,578.90</td> <td>1,721.84</td> <td>1,589.40</td> </tr> <tr> <td>Teguh Karya</td> <td>596.10</td> <td>513.63</td> <td>474.12</td> </tr> <tr> <td>Tunas Mekar</td> <td>916.53</td> <td>431.54</td> <td>398.34</td> </tr> <tr> <td>Total</td> <td>9,148.80</td> <td>8,497.52</td> <td>7,842.87</td> </tr> </tbody> </table>	Farmers Group	FFB Production Estimates (MT)			2023	2024	2025	Harapan Tani	798.04	1,085.37	1,001.88	Maju Lancar	879.95	744.90	687.60	Mekar Jaya	875.87	1,114.04	1,028.34	Mekar Maju	757.67	941.66	869.22	Mekar Tani	645.15	327.02	301.87	Sekar Mas	707.95	367.19	338.94	Sekar Sari	1,392.64	1,250.33	1,154.16	Tani Mukti	1,578.90	1,721.84	1,589.40	Teguh Karya	596.10	513.63	474.12	Tunas Mekar	916.53	431.54	398.34	Total	9,148.80	8,497.52	7,842.87	<p>Complied</p>
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<p>Milestone A</p>	<p>The group business plan is implemented and reviewed at least annually.</p>	<p>Group business plan has been implemented, such as sales of FFB, dissemination of RSPO ISH Standard, INA-NI 2020, trainings,</p>	<p>Non-compliance</p>																																																			

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		<p>installation of signboard, installation of barn-owl box, planting of vetiver grass.</p> <p>Annual reviewed for business plan implementation period 2021 has been conducted as documented in "Berita Acara Rapat Anggota Tahunan (RAT) Tutup Buku Tahun 2020 & 2021 Koperasi Serba Usaha (KSU) Makarti" dated 19 February 2022.</p> <p>Nonconformity raised during audit: Annual group business plan has not been reviewed at least annually.</p> <p>Objective evidence: A review has not been carried out for the realization/achievement of the annual management plan for the 2022 period, particularly regarding production, income and expansion plans.</p>	
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	During this ASA-1, Koperasi Serba Usaha Makarti has demonstrated financial stability and growth, and is able to support itself financially, for examples: Continuity of ICS program, e.g.: Development of new office, install of barn-owl cage, OHS dissemination, drainage maintenance, GAP analysis, monitoring of beneficial plant, monitoring of HCV, training for ICS and members, road maintenance and Temporary Storage for Hazardous Waste.	Complied
C.2 The ICS of the group is integrated with the group's management plan.			
C.2.1			
Eligibility	<p>A group management plan is available which includes:</p> <ul style="list-style-type: none"> • Training/capacity building plans to improve productivity of group members. • An approach to strengthen links within the supply chain. • Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any. 	Management plan of Koperasi Serba Usaha Makarti has been established as stated in 'Program Kerja Berkelanjutan Koperasi Serba Usaha Makarti' period 2020 – 2024 dated 20 January 2020. The management plan has included training/capacity building plans to improve productivity of group members; approach to strengthen links within the supply chain; and plan for continuous improvement projects.	Complied

		<p>During this ASA-1, Koperasi Serba Usaha Makarti has showed the evidence of training related to RSPO implementation that held within 2022-2023 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record, sales and stock). Sighted the record of training as follows:</p> <p>Smallholders</p> <p>a. Best management practices:</p> <ul style="list-style-type: none"> - Training material and attendance list dated 30 May 2023; located at Mrs. Legimin’s plot; attended by 102 farmers. Training subject: Integrated Pest Management, OHS, Harvesting and pesticides handling. - Training material and attendance list dated 27 March 2023; located at Sidomulyo Village building; attended by 177 farmers. Training subject: NDPE, SOP’s, Decrees, premium disbursement and RSPO ISH Standard INA-NI 2020. - Training material and attendance list dated 9 March 2023; located at Mrs. Supaini’s plot; attended by 92 farmers. Training subject: Good agriculture practices, NDPE, hazardous waste handling, first aid, certification mechanism and premium disbursement. - Training material and attendance list dated 8 March 2023; located at Mrs. Ni Nyoman Parmita’s plot; attended by 72 farmers. Training subject: Good agriculture practice, hazardous waste handling, first aid, SOP’s, Decrees, certification mechanism and premium disbursement. - Training material and attendance list dated 27 February 2023; located at Sidomulyo Village building; attended by 162 farmers. 	
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		<p>Training subject: HCV, RSPO ISH Standard INA-NI 2020, ISPO and NDPE.</p> <p>b. Firefighting and alternative for using fire conducted per farmers group.</p> <ul style="list-style-type: none"> - Fire Management and Fire Emergency and OHS on 20 March 2021 was attended by 72 members, 29 March 2021 was attended by 31 members, 31 March 2021 was attended by 28 members and 1 April 2021 was attended by 30 members. - Work Insurances on 12 April 2021 was attended by 30 members, 14 April 2021 was attended by 27 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 25 members. <p>c. HCV and HCS training</p> <ul style="list-style-type: none"> - Animal Conflict training on 1 April 2021 was attended by 31 members, 13 April 2021 was attended by 32 members and 15 April 2021 was attended by 52 members. - HCS training on 1 March 2021 was attended by 34 members, 2 March 2021 was attended by 18 members and 3 March 2021 was attended by 27 members. - HCV training on 22 February 2021 was attended by 40 members, 23 February 2021 was attended by 26 members and 25 February 2021 was attended by 52 members. <p>Capacity Building for Board of ICS</p> <ul style="list-style-type: none"> - Training of organization management, ISPO and RSPO certification, dated 31 March 2023; located at KSU Makarti's office; attended by 11 ICS members. - Internal Auditor Training of RSPO for Independent Smallholders on 19-21 June 2021 by TUV Rheinland; certificate available: Noldy H. Palapa, Anas Mahfudzi and Nur Adi Rahman. 	
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		<ul style="list-style-type: none"> - Internal Auditor Training of ISPO for Independent Smallholders on 26-28 January 2022 by Kompas Enviro; certificate available: Nur Adi Rahman, Anas Mahfudzi and Noldy H. Palapa. - Training in Basic firefighting, fire theory, fire emergency plan, dated 20 March 2021, by Kongbeng fire fighter and GIZ; certificate available; Wawan Setiawan and Daryo. <p>Training of ICS Manager</p> <ul style="list-style-type: none"> - ICS training on 29 January 2021 by FORTASBI. - Financial literacy training on 29 January 2021 by FORTASBI. - Zero Burning training on 19 February 2021 by FORTASBI. - Animal Wildlife training on 2 March 2021 by FORTASBI. - Pesticides training on 5 March 2021 by Singenta. <p>Work insurance training on 9 April 2021 by FORTASBI.</p>	
<p>Milestone A</p>	<p>The group management plan is implemented and reviewed at least annually.</p>	<p>Based on Decree No.003/KOP.MKT/SDM/II/2023 dated 25 February 2023, regarding Organization Structure of ICS, Koperasi Serba Usaha Makarti has 3 internal auditors on behalf of Nur Adi Rahman, Anas Mahfudzi and Noldi H Palapa. This internal audit team participated in RSPO Smallholder Training which was facilitated by the TUV Rheinland on 19-21 June 2021. Audit activities are carried out within 2 months until all members are audited.</p> <p>Based on the records "Laporan Internal Audit KSU Makarti", latest internal audit conducted in June – July 2022, there are records of audit findings, such as lack of complaint form, lack of social insurance, broken/missing boundary poles and inconsistency in good agriculture practices implementation (delay in weeding, pruning etc). Koperasi Serba Usaha Makarti also has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives.</p> <p>Koperasi Serba Usaha Makarti has had annual review meeting schedule. The latest annual review conducted on 19 February 2022.</p>	<p>Complied</p>

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		<p>During that meeting, Head of Cooperative and Group Manager ICS presents annual report (financial, achievement and next year's work plan) including internal audit result.</p> <p>For Annual Member Meeting 2023, will held by July 2023. Annual meeting 2023 are delay and postponed due to operational activity of KSU Makarti due to several religious activities, changes in the organizational structure for the Cooperative secretary and finance department as well as other cooperative activities that cannot be avoided.</p>	
Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.	<p>There is no change of Group Manager during this ASA-1, Koperasi Serba Usaha Makarti has appointed Imfatul Hasanah as the person in charge for the continuous improvement in key operations including to ensure the compliance with ISH standards.</p> <ul style="list-style-type: none"> Based on interview with ICS and the Group Manager, verified that ICS of KSU Makarti have program for Internal Inspection to ensure compliance with ISH standard. Also, Koperasi Serba Usaha Makarti has prepared the annual training program to refresh the understanding of ISH requirement. The ICS Manager demonstrates compliance of Koperasi Serba Usaha Makarti with this Independent Smallholder Standard. Records of internal inspection and training are available. 	Complied
D – ICS: Group trading system for certified volumes			
D.1 The group has a procedure and system in place for the tracking of FFB.			
D.1.1			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	During this ASA-1, Koperasi Serba Usaha Makarti has recorded production of certified FFB period 2022 – 2023. All FFB are sold as non-certified products.	Complied

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Group manager’s data of FFB production in 2022 and 2023, sold as non-certified:

Month	FFB Production (MT)	
	2022	2023
January	384.54	761.81
February	385.46	648.39
March	616.42	602.62
April	736.58	622.40
May	883.09	-
June	901.69	-
July	899.05	-
August	947.57	-
September	944.31	-
October	953.55	-
November	917.16	-
December	882.68	-
Total	9,452.10	2,635.22

Physical FFB production are sold as non-certified, whilst certified volumes were sold as RSPO credit. Available evidence of RSPO credit as follows:

- Execution ID 10376; dated 8 December 2022; qty 1,844 IS-CSPO; unit price USD 12.00; total price USD 22,128.00; sold to Frito Lay (A Division of Pepsico).

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		<ul style="list-style-type: none"> - Execution ID 10208; dated 26 October 2022; qty 37 IS-CSPKO; unit price USD 160.00; total price USD 5,920.00; sold to Blommer Chocolate. - Execution ID 9955; dated 3 September 2022; qty 170 IS-CSPKO; unit price USD 124.00; total price USD 21,020.00; sold to Koninklijke Ahold N.V. <p>There are no sales of IS-CSPKE.</p>															
<p>Milestone A</p>	<p>Group manager maintains annual production records and sales of certified volumes.</p>	<p>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS Manager will carry out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>The organization Koperasi Serba Usaha Makarti uses record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB production data from Kelompok Tani summarized by Group Manager team.</p> <p>During this ASA-1, Koperasi Serba Usaha Makarti has recorded production of certified FFB period 2022 – 2023. All FFB are sold as non-certified products.</p> <p>Group manager's data of FFB production in 2022 and 2023, sold as non-certified:</p> <table border="1" data-bbox="1131 1177 1724 1375"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">FFB Production (MT)</th> </tr> <tr> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>384.54</td> <td>761.81</td> </tr> <tr> <td>February</td> <td>385.46</td> <td>648.39</td> </tr> <tr> <td>March</td> <td>616.42</td> <td>602.62</td> </tr> </tbody> </table>	Month	FFB Production (MT)		2022	2023	January	384.54	761.81	February	385.46	648.39	March	616.42	602.62	<p>Complied</p>
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		December	882.68	-			
		Total	9,452.10	2,635.22			
		<p>Physical FFB production are sold as non-certified, whilst certified volumes were sold as RSPO credit. Available evidence of RSPO credit as follows:</p> <ul style="list-style-type: none"> - Execution ID 10376; dated 8 December 2022; qty 1,844 IS-CSPO; unit price USD 12.00; total price USD 22,128.00; sold to Frito Lay (A Division of Pepsico). - Execution ID 10208; dated 26 October 2022; qty 37 IS-CSPKO; unit price USD 160.00; total price USD 5,920.00; sold to Blommer Chocolate. - Execution ID 9955; dated 3 September 2022; qty 170 IS-CSPKO; unit price USD 124.00; total price USD 21,020.00; sold to Koninklijke Ahold N.V. <p>There are no sales of IS-CSPKE.</p>					

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<p>Milestone B</p>	<p>Group Manager maintains annual production records and sales of certified volumes of all FFB sources.</p>	<p>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS Manager will carry out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>The organization Koperasi Serba Usaha Makarti uses record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB production data from Kelompok Tani summarized by Group Manager team.</p> <p>During this ASA-1, Koperasi Serba Usaha Makarti has recorded production of certified FFB period 2022 – 2023. All FFB are sold as non-certified products.</p> <p>Group manager's data of FFB production in 2022 and 2023, sold as non-certified:</p> <table border="1" data-bbox="1133 927 1727 1375"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">FFB Production (MT)</th> </tr> <tr> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>384.54</td> <td>761.81</td> </tr> <tr> <td>February</td> <td>385.46</td> <td>648.39</td> </tr> <tr> <td>March</td> <td>616.42</td> <td>602.62</td> </tr> <tr> <td>April</td> <td>736.58</td> <td>622.40</td> </tr> <tr> <td>May</td> <td>883.09</td> <td>-</td> </tr> <tr> <td>June</td> <td>901.69</td> <td>-</td> </tr> <tr> <td>July</td> <td>899.05</td> <td>-</td> </tr> <tr> <td>August</td> <td>947.57</td> <td>-</td> </tr> </tbody> </table>	Month	FFB Production (MT)		2022	2023	January	384.54	761.81	February	385.46	648.39	March	616.42	602.62	April	736.58	622.40	May	883.09	-	June	901.69	-	July	899.05	-	August	947.57	-	<p>Complied</p>
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D.2 The group documents and implements a system for the tracking of FFB																		
D.2.1																		
Eligibility	Not Applicable	Not Applicable	Not Applicable															
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS	Complied															

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		<p>Manager will carried out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. During this ASA-1, Koperasi Serba Usaha Makarti has recorded production of certified FFB period 2022 – 2023.</p> <p>Group manager’s data of FFB sales in 2022 and 2023, sold as non-certified:</p> <table border="1"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">FFB Production (MT)</th> </tr> <tr> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>384.54</td> <td>761.81</td> </tr> <tr> <td>February</td> <td>385.46</td> <td>648.39</td> </tr> <tr> <td>March</td> <td>616.42</td> <td>602.62</td> </tr> <tr> <td>April</td> <td>736.58</td> <td>622.40</td> </tr> <tr> <td>May</td> <td>883.09</td> <td>-</td> </tr> <tr> <td>June</td> <td>901.69</td> <td>-</td> </tr> <tr> <td>July</td> <td>899.05</td> <td>-</td> </tr> <tr> <td>August</td> <td>947.57</td> <td>-</td> </tr> <tr> <td>September</td> <td>944.31</td> <td>-</td> </tr> <tr> <td>October</td> <td>953.55</td> <td>-</td> </tr> <tr> <td>November</td> <td>917.16</td> <td>-</td> </tr> <tr> <td>December</td> <td>882.68</td> <td>-</td> </tr> </tbody> </table>	Month	FFB Production (MT)		2022	2023	January	384.54	761.81	February	385.46	648.39	March	616.42	602.62	April	736.58	622.40	May	883.09	-	June	901.69	-	July	899.05	-	August	947.57	-	September	944.31	-	October	953.55	-	November	917.16	-	December	882.68	-	
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Total	9,452.10	2,635.22						
<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>Koperasi Serba Usaha Makarti established document related to roles and responsibilities of "ICS Manager", point 2.1, page 5 stated ICS Manager will carry out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO Palm Trace ID for Koperasi Serba Usaha Makarti RSPO_PO1000013640.</p> <p>ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. During this ASA-1, Koperasi Serba Usaha Makarti has recorded production of certified FFB period 2022 – 2023.</p> <p>Group manager’s data of FFB sales in 2022 and 2023, sold as non-certified:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>FFB Production (MT)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Month	FFB Production (MT)			<p>Complied</p>
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		<p>- Execution ID 9955; dated 3 September 2022; qty 170 IS-CSPKO; unit price USD 124.00; total price USD 21,020.00; sold to Koninklijke Ahold N.V.</p> <p>There are no sales of IS-CSPKE.</p>	
D.3 The group has a procedure and system for premium distribution.			
D.3.1			
Eligibility	<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>Koperasi Serba Usaha Makarti has established a budget plan for the distribution of premiums as stated in the "Program Kerja Unit Usaha Penjualan Buah dan Sertifikasi KSU Makarti 2020 - 2024" updated on 2 January 2023, distribution of premium as follows:</p> <ul style="list-style-type: none"> • 25% for capital of cooperative. • 5% for reserve. • 10% for members of certification. • 30% for operational of certification. • 3% for social responsibility • 2% for environmental management. • 10% for supporting team. • 15% for ICS. <p>Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. It described on the signboard in the office of KSU Makarti. Based on interview with ICS and smallholder member during this ASA-1, they are understood that premiums have been distributed in form of social insurance and first aid kit.</p> <p>Nonconformity raised during audit: Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.</p>	Non-compliance

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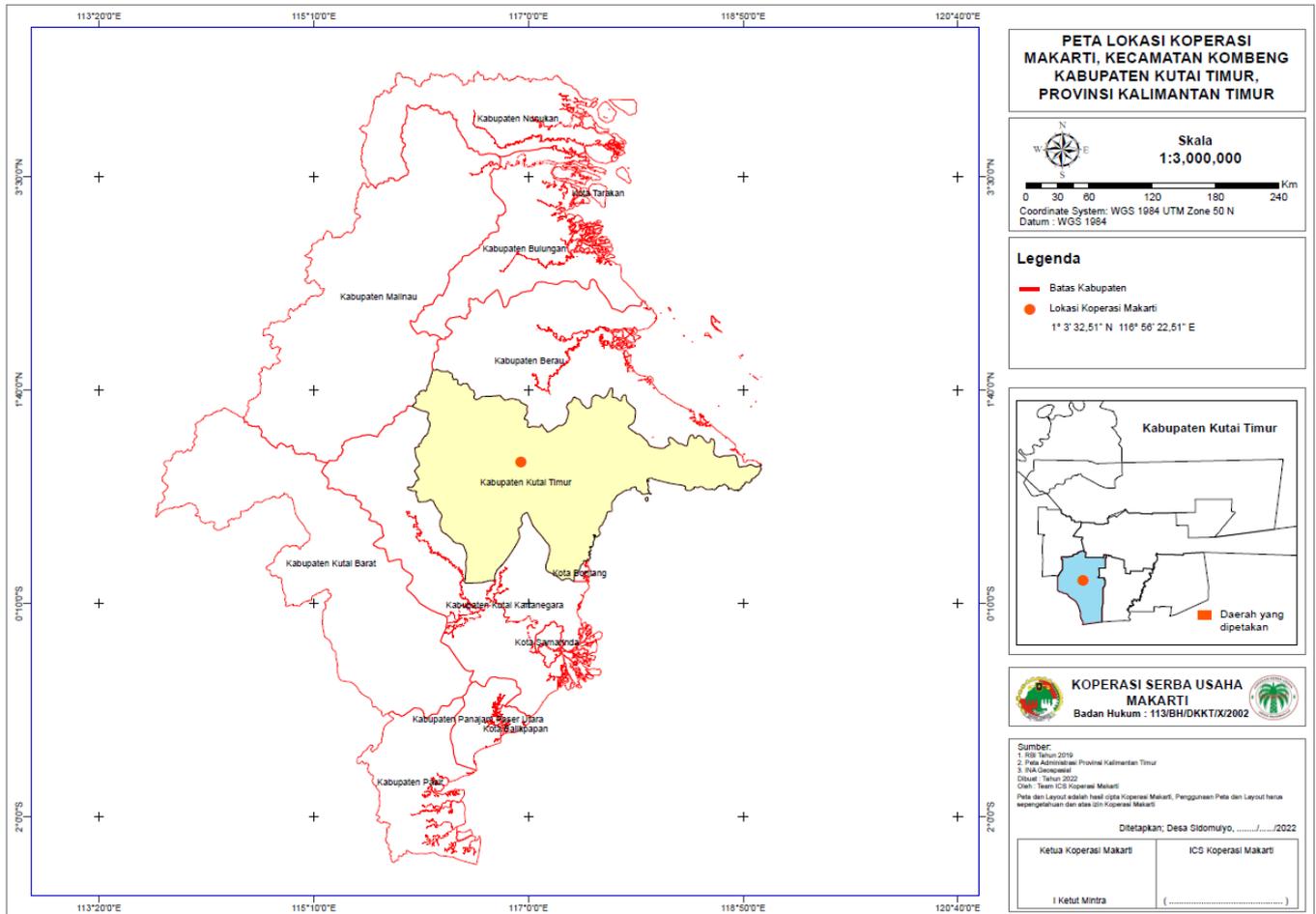
		<p>Objective evidence:</p> <ul style="list-style-type: none"> • Koperasi Serba Usaha Makarti has determined the distribution of the premium from the sale of RSPO Credit, however some of it is 25% for the Cooperative's capital, whilst not all members of KSU Makarti are member of certification program. In addition, the percentage of smallholders who are certified members is smaller (10%) compared to cooperative capital (25%) and ICS administrators (15%). • The price and timing of the premium distribution are not clearly understood by the smallholder member. Members' understanding is limited that the premium has been distributed in the form of Social insurance payments and distribution of First Aid Kits. 	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	<p>Koperasi Serba Usaha Makarti has demonstrated record of premium disbursement as in "Laporan Pertanggungjawaban Penggunaan Dana Premi RSPO Tahun 2023", up to this ASA-1 premium has been distributed according to the stated allocation, e.g.:</p> <ul style="list-style-type: none"> - Total potential premium IDR 729,208,200.00 - IDR 175,000,000.00 has been allocated for capital as development of new cooperative building. - IDR 21,595,000.00 has been distributed for members of certification as social insurance payment, first aid box and delivery. - IDR 17,325,000 has been distributed for operation of certification as computer and stationery. <p>The reason why is not all premium 100% distributed is because not all the fund from buyers received by KSU Makarti.</p> <p>Available records of premium disbursement to ICS of KSU Makarti, dated 25 February 2023, total amount is IDR 33,800,000.00. Disbursement to smallholder members are in form of social insurance payment and provision of first aid kit.</p>	Non-compliance
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.		Non-compliance

		<p>Nonconformity raised during audit: Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> • Koperasi Serba Usaha Makarti has determined the distribution of the premium from the sale of RSPO Credit, however some of it is 25% for the Cooperative's capital, whilst not all members of KSU Makarti are member of certification program. In addition, the percentage of smallholders who are certified members is smaller (10%) compared to cooperative capital (25%) and ICS administrators (15%). • The price and timing of the premium distribution are not clearly understood by the smallholder member. Members' understanding is limited that the premium has been distributed in the form of Social insurance payments and distribution of First Aid Kits. 	
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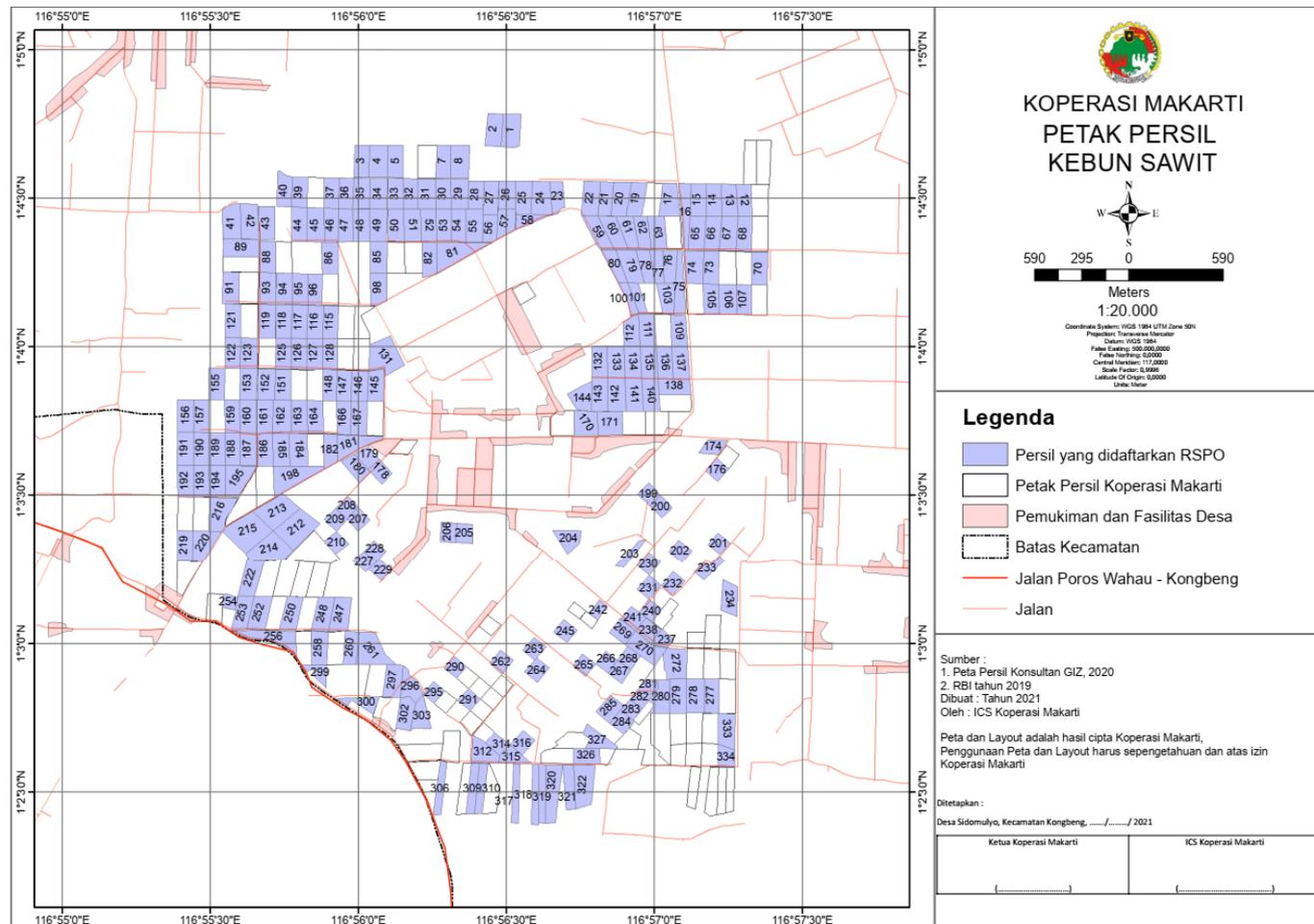
Appendix B: GHG Reporting Executive Summary

Not Applicable for Independent Smallholder.

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and/or sampled

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Agung Ngurah Anom Manik	Kombeng	1° 3' 39.36"	116° 55' 37.67"	2.00	2.00	43.24	11 /01/2021	MKT.085.04.001
2	Agus Salim	Kombeng	1° 3' 44.58"	116° 56' 50.94"	2.00	2.00	43.14	11 /01/2021	MKT.128.04.004
3	Akarudin	Kombeng	1° 3' 6.15"	116° 55' 39.94"	2.29	2.29	47.89	11 /01/2021	MKT.133.04.008
4	Alimun	Kombeng	1° 2' 46.70"	116° 56' 55.31"	1.00	1.00	19.86	11 /01/2021	MKT.105.04.009
5	Amat Budiyanto	Kombeng	1° 4' 22.73"	116° 57' 18.16"	2.00	2.00	40.12	11 /01/2021	MKT.225.04.020
6	Anas Mahfudzi	Kombeng	1° 4' 22.81"	116° 57' 14.96"	2.00	2.00	43.69	11 /01/2021	MKT.003.04.011
7	Andi	Kombeng	1° 2' 29.58"	116° 56' 37.19"	2.00	2.00	42.06	11 /01/2021	MKT.116.04.012
8	Anton Nasution (1)	Kombeng	1° 3' 26.69"	116° 56' 59.45"	1.00	1.00	21.36	11 /01/2021	MKT.086.04.165
	Anton Nasution (2)	Kombeng	1° 3' 26.69"	116° 57' 02.92"	1.00	1.00	22.21		
9	Ashari Setiawan	Kombeng	1° 2' 30.78"	116° 56' 24.82"	2.00	2.00	43.04	11 /01/2021	MKT.077.04.013
10	Azizuddin	Kombeng	1° 4' 24.50"	116° 56' 14.19"	1.88	1.88	40.05	11 /01/2021	MKT.005.04.007
11	Badri (1)	Kombeng	1° 2' 58.97"	116° 56' 58.12"	1.00	1.00	18.26	11/01/2021	MKT.226.04.162
	Badri (2)	Kombeng	1° 3' 02.38"	116° 56' 53.43"	1.00	1.00	18.42		
12	Bambang Kuswanto	Kombeng	1° 4' 17.93"	116° 55' 54.19"	1.81	1.81	38.65	11/01/2021	MKT.006.04.016
13	Beben	Kombeng	1° 4' 3.12"	116° 56' 55.34"	2.00	2.00	44.43	11 /01/2021	MKT.007.04.017
14	Bolot Susanto	Kombeng	1° 4' 30.91"	116° 56' 13.82"	1.94	1.94	40.32	11 /01/2021	MKT.227.04.018
15	Budi	Kombeng	1° 4' 29.70"	116° 57' 18.13"	2.00	2.00	40.46	11 /01/2021	MKT.046.04.019
16	Budi Murni	Kombeng	1° 3' 05.92"	116° 55' 52.85"	2.00	2.00	40.19	11 /01/2021	MKT.228.04.112
17	Budiono (1)	Kombeng	1° 2' 37.17"	116° 57' 14.41"	2.00	2.00	41.36	11/01/2021	MKT.139.04.025
	Budiono (2)	Kombeng	1° 3' 58.65"	116° 55' 47.94"	2.00	2.00	41.53		
	Budiono (3)	Kombeng	1° 3' 58.62"	116° 55' 51.14"	2.00	2.00	41.34		
	Budiono (4)	Kombeng	1° 3' 05.07"	116° 56' 55.71"	1.00	1.00	22.30		
	Budiono (5)	Kombeng	1° 3' 06.61"	116° 56' 59.17"	1.00	1.00	21.92		
18	Damaskus (1)	Kombeng	1° 3' 39.26"	116° 55' 47.84"	2.00	2.00	43.66	11/01/2021	MKT.008.04.144
	Damaskus (2)	Kombeng	1° 3' 14.93"	116° 56' 04.33"	1.00	1.00	21.07		
19	Darmanto	Kombeng	1° 3' 35.24"	116° 57' 12.63"	1.00	1.00	21.52	11/01/2021	MKT.229.04.021
20	Darwadi	Kombeng	1° 4' 25.61"	116° 56' 34.33"	1.50	1.50	31.17	11/01/2021	MKT.010.04.022
21	Daryo	Kombeng	1° 4' 29.86"	116° 56' 56.29"	2.00	2.00	43.43	11/01/2021	MKT.009.04.023
22	Dede Hasanah	Kombeng	1° 4' 37.66"	116° 56' 04.03"	2.00	2.00	42.73	11/01/2021	MKT.135.04.024
23	Djumadi (1)	Kombeng	1° 4' 37.52"	116° 56' 17.23"	2.00	2.00	40.76	11/01/2021	MKT.029.04.145
	Djumadi (2)	Kombeng	1° 4' 30.89"	116° 56' 17.20"	2.00	2.00	39.98		
24	Dwi Ratna Pratiwi	Kombeng	1° 2' 45.92"	116° 56' 09.54"	2.00	2.00	35.63	11/01/2021	MKT.230.04.111
25	Edi Lugito	Kombeng	1° 3' 22.66"	116° 56' 18.21"	1.00	1.00	19.55	11/01/2021	MKT.141.04.026
26	Eko Supriyatman	Kombeng	1° 2' 40.61"	116° 56' 48.38"	1.00	1.00	22.42	11/01/2021	MKT.143.04.141
27	Gampang Ramli	Kombeng	1° 4' 29.61"	116° 57' 15.06"	2.00	2.00	42.95	11/01/2021	MKT.013.04.028
28	Gede Antara	Kombeng	1° 3' 39.46"	116° 55' 24.89"	2.20	2.20	40.95	11/01/2021	MKT.231.04.029
29	Gede Arcadana	Kombeng	1° 4' 24.68"	116° 55' 47.96"	2.00	2.00	42.38	11/01/2021	MKT.078.04.030
30	Gede Sudita	Kombeng	1° 4' 30.01"	116° 56' 47.03"	1.98	1.98	42.22	11/01/2021	MKT.014.04.033

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31	Gede Surya Darma	Kombeng	1° 4' 30.01"	116° 56' 37.03"	2.00	2.00	41.55	11/01/2021	MKT.244.04.031
32	Gimo	Kombeng	1° 3' 58.67"	116° 55' 44.77"	2.00	2.00	42.98	11/01/2021	MKT.075.04.036
33	Gutul Purwanto	Kombeng	1° 4' 29.68"	116° 57' 08.83"	1.90	1.90	39.52	11/01/2021	MKT.107.04.039
34	H. Ibrahim	Kombeng	1° 3' 26.66"	116° 55' 31.88"	2.40	2.40	53.75	11/01/2021	MKT.108.04.040
35	H. Mochammad Son Hatta	Kombeng	1° 2' 54.23"	116° 55' 51.75"	1.83	1.83	38.09	11/01/2021	MKT.196.04.070
36	Hamid	Kombeng	1° 4' 37.66"	116° 56' 0.661"	2.00	2.00	40.04	11/01/2021	MKT.232.04.043
37	Harkono	Kombeng	1° 2' 58.56"	116° 56' 02.53"	2.00	2.00	40.37	11/01/2021	MKT.150.04.044
38	Humadi Hambari	Kombeng	1° 2' 30.68"	116° 56' 16.54"	2.00	2.00	41.78	11/01/2021	MKT.149.04.042
39	Humala Jonris	Kombeng	1° 3' 52.54"	116° 55' 31.29"	2.00	2.00	42.51	11/01/2021	MKT.161.04.046
40	I Gede Suastika	Kombeng	1° 4' 23.08"	116° 56' 48.51"	2.00	2.00	39.01	11/01/2021	MKT.082.04.032
41	I Gede Yudha	Kombeng	1° 4' 16.34"	116° 56' 55.14"	2.00	2.00	43.65	11/01/2021	MKT.233.04.034
42	I Gusti Agung Ayu Oka	Kombeng	1° 3' 39.39"	116° 55' 31.29"	1.97	1.97	39.36	11/01/2021	MKT.001.04.003
43	I Gusti Agung Ngurah Ari (1)	Kombeng	1° 3' 33.84"	116° 55' 46.56"	2.00	2.00	37.61	11/01/2021	MKT.109.04.142
	I Gusti Agung Ngurah Ari (2)	Kombeng	1° 3' 25.26"	116° 55' 59.96"	1.00	1.00	21.18		
44	I Gusti Bagus Yudha Utara	Kombeng	1° 3' 45.87"	116° 55' 51.23"	2.00	2.00	38.56	11/01/2021	MKT.015.04.037
45	I Gusti Putu Maduraka, M.Pd (1)	Kombeng	1° 4' 17.70"	116° 56' 14.34"	1.97	1.97	42.27	11/01/2021	MKT.080.04.147
	I Gusti Putu Maduraka, M.Pd (2)	Kombeng	1° 3' 33.34"	116° 55' 35.44"	2.36	2.36	46.72		
46	I Ketut Swija	Kombeng	1° 4' 24.43"	116° 55' 57.39"	2.00	2.00	45.07	11/01/2021	MKT.063.04.062
47	I Ketut Mintra (1)	Kombeng	1° 4' 29.55"	116° 57' 02.96"	2.30	2.30	46.26	11/01/2021	MKT.021.04.139
	I Ketut Mintra (2)	Kombeng	1° 3' 35.69"	116° 55' 59.45"	1.50	1.50	31.09		
	I Ketut Mintra (3)	Kombeng	1° 3' 34.87"	116° 56' 04.41"	1.90	1.90	38.19		
	I Ketut Mintra (4)	Kombeng	1° 3' 27.59"	116° 55' 57.66"	1.70	1.70	34.67		
	I Ketut Mintra (5)	Kombeng	1° 4' 16.40"	116° 57' 00.58"	2.00	2.00	40.58		
	I Ketut Mintra (6)	Kombeng	1° 4' 23.05"	116° 57' 00.52"	2.00	2.00	40.29		
	I Ketut Mintra (7)	Kombeng	1° 4' 23.09"	116° 56' 57.51"	2.00	2.00	40.79		
	I Ketut Mintra (8)	Kombeng	1° 4' 23.27"	116° 56' 54.68"	2.00	2.00	39.96		
	I Ketut Mintra (9)	Kombeng	1° 3' 01.17"	116° 55' 42.76"	1.00	1.00	20.38		
	I Ketut Mintra (10)	Kombeng	1° 3' 08.43"	116° 55' 33.81"	1.50	1.50	31.90		
	I Ketut Mintra (11)	Kombeng	1° 3' 40.41"	116° 55' 59.00"	1.00	1.00	19.97		
	I Ketut Mintra (12)	Kombeng	1° 3' 37.74"	116° 56' 01.75"	1.00	1.00	22.37		
48	I Ketut Suardana	Kombeng	1° 4' 25.22"	116° 55' 34.36"	2.00	2.00	43.78	11/01/2021	MKT.158.04.061
49	I Komang Artia	Kombeng	1° 4' 12.06"	116° 57' 05.02"	2.00	2.00	43.58	11/01/2021	MKT.034.04.064
50	I Made Merta	Kombeng	1° 3' 58.12"	116° 56' 05.30"	2.00	2.00	45.77	11/01/2021	MKT.245.04.056
51	I Made Pasek	Kombeng	1° 4' 23.91"	116° 56' 26.61"	1.67	1.67	34.91	11/01/2021	MKT.045.04.073
52	I Made Sudiadnyana	Kombeng	1° 4' 31.12"	116° 55' 54.52"	2.00	2.00	44.91	11/01/2021	MKT.083.04.074
53	I Made Utama (1)	Kombeng	1° 4' 24.49"	116° 56' 07.56"	2.00	2.00	41.46	11/01/2021	MKT.022.04.138
	I Made Utama (2)	Kombeng	1° 3' 39.42"	116° 55' 28.09"	2.00	2.00	42.66		
	I Made Utama (3)	Kombeng	1° 4' 18.08"	116° 55' 41.61"	2.00	2.00	43.17		
	I Made Utama (4)	Kombeng	1° 3' 19.83"	116° 55' 24.84"	2.00	2.00	41.98		

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	I Made Utama (5)	Kombeng	1° 3' 20.24"	116° 55' 28.55"	2.00	2.00	41.54		
	I Made Utama (6)	Kombeng	1° 3' 23.38"	116° 55' 47.44"	3.00	3.00	61.30		
	I Made Utama (7)	Kombeng	1° 3' 25.18"	116° 55' 55.37"	1.00	1.00	21.58		
54	I Nyoman sada (1)	Kombeng	1° 4' 24.54"	116° 56' 03.99"	2.00	2.00	42.16	07/01/2021	MKT.048.04.148
	I Nyoman sada (2)	Kombeng	1° 4' 25.41"	116° 55' 37.90"	1.83	1.83	39.15		
55	I Putu Suwenten	Kombeng	1° 4' 23.17"	116° 56' 51.66"	2.00	2.00	43.00	11/01/2021	MKT.024.04.084
56	I Wayan Suarba	Kombeng	1° 3' 45.94"	116° 55' 44.52"	0.85	0.85	18.60	11/01/2021	MKT.094.04.047
57	Ida Bagus Sugiana	Kombeng	1° 3' 39.27"	116° 55' 44.33"	2.00	2.00	40.68	11/01/2021	MKT.124.04.038
58	Idris	Kombeng	1° 4' 24.42"	116° 56' 20.25"	1.86	1.86	44.53	11/01/2021	MKT.025.04.048
59	Ilyas (1)	Kombeng	1° 4' 09.86"	116° 56' 56.58"	1.85	1.85	38.08	11/01/2021	MKT.234.04.168
	Ilyas (2)	Kombeng	1° 4' 16.30"	116° 57' 03.06"	2.07	2.07	42.53		
	Ilyas (3)	Kombeng	1° 4' 16.48"	116° 56' 51.94"	2.00	2.00	43.54		
	Ilyas (4)	Kombeng	1° 4' 09.84"	116° 56' 54.77"	0.92	0.92	20.40		
60	Imam Khandari	Kombeng	1° 3' 46.04"	116° 55' 28.09"	2.00	2.00	43.57	11/01/2021	MKT.027.04.050
61	Jabat Hutagaol	Kombeng	1° 4' 19.90"	116° 55' 36.17"	2.00	2.00	42.10	11/01/2021	MKT.194.04.051
62	Johar Maknun (1)	Kombeng	1° 4' 15.97"	116° 57' 11.41"	2.00	2.00	43.01	11/01/2021	MKT.028.04.169
	Johar Maknun (2)	Kombeng	1° 2' 44.19"	116° 56' 53.39"	1.00	1.00	21.52		
	Johar Maknun (3)	Kombeng	1° 2' 46.90"	116° 56' 50.95"	1.00	1.00	20.76		
	Johar Maknun (4)	Kombeng	1° 3' 06.76"	116° 56' 48.57"	1.00	1.00	22.81		
63	Joko Susilo	Kombeng	1° 2' 37.14"	116° 56' 31.13"	1.00	1.00	21.31	11/01/2021	MKT.154.04.054
64	Jro Ketut Sita Patra	Kombeng	1° 3' 57.07"	116° 56' 48.82"	2.00	2.00	39.40	11/01/2021	MKT.020.04.053
65	Juwito (1)	Kombeng	1° 4' 11.69"	116° 55' 48.10"	1.98	1.98	40.60	11/01/2021	MKT.246.04.129
	Juwito (2)	Kombeng	1° 4' 30.72"	116° 56' 23.79"	2.00	2.00	41.18		
66	Kadek Dwi Antara	Kombeng	1° 3' 39.27"	116° 55' 41.06"	1.80	1.80	38.41	11/01/2021	MKT.235.04.055
67	Kaltiana Boru Naing Golun	Kombeng	1° 3' 05.85"	116° 55' 56.36"	2.28	2.28	44.39	11/01/2021	MKT.157.04.093
68	Kampi	Kombeng	1° 4' 22.93"	116° 57' 08.59"	2.00	2.00	40.40	11/01/2021	MKT.031.04.058
69	Ketut Marta	Kombeng	1° 4' 29.95"	116° 56' 50.05"	2.00	2.00	40.14	11/01/2021	MKT.096.04.059
70	Ketut Mastra	Kombeng	1° 4' 30.67"	116° 56' 30.10"	2.00	2.00	44.75	11/01/2021	MKT.039.04.082
71	Ketut Sadra	Kombeng	1° 4' 31.68"	116° 55' 44.95"	2.00	2.00	42.03	11/01/2021	MKT.076.04.060
72	Lambertus Lagu	Kombeng	1° 3' 32.93"	116° 55' 24.95"	2.44	2.44	49.31	11/01/2021	MKT.162.04.065
73	Legimin	Kombeng	1° 3' 58.81"	116° 55' 37.80"	1.95	1.95	43.04	11/01/2021	MKT.035.04.066
74	Lina Anggraheni	Kombeng	1° 2' 59.16"	116° 55' 52.07"	2.00	2.00	42.43	11/01/2021	MKT.097.04.067
75	M Alib	Kombeng	1° 2' 59.15"	116° 55' 58.44"	2.00	2.00	42.24	11/01/2021	MKT.098.04.068
76	M Amin	Kombeng	1° 4' 37.59"	116° 56' 07.44"	1.96	1.96	41.03	11/01/2021	MKT.002.04.069
77	M Suhardi (1)	Kombeng	1° 2' 55.24"	116° 56' 19.59"	1.00	1.00	19.84	11/01/2021	MKT.148.04.150
	M Suhardi (2)	Kombeng	1° 2' 50.18"	116° 56' 15.27"	1.00	1.00	18.77		
78	M. Haerani	Kombeng	1° 3' 50.37"	116° 56' 52.27"	2.00	2.00	41.62	11/01/2021	MKT.018.04.063
79	M. Kolil (1)	Kombeng	1° 4' 41.81"	116° 56' 23.60"	2.00	2.00	44.08	11/01/2021	MKT.032.04.161
	M. Kolil (2)	Kombeng	1° 4' 41.50"	116° 56' 23.73"	2.00	2.00	41.67		
80	Mad Surip	Kombeng	1° 4' 09.57"	116° 57' 14.77"	2.00	2.00	42.62	11/01/2021	MKT.040.04.071

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81	Madamin	Kombeng	1° 2' 56.03"	116° 57' 04.20"	2.00	2.00	41.59	11/01/2021	MKT.165.04.072
82	Made Parma	Kombeng	1° 4' 24.91"	116° 55' 41.45"	1.68	1.68	36.06	11/01/2021	MKT.030.04.057
83	Mahbub Junaidi	Kombeng	1° 4' 18.04"	116° 56' 04.04"	2.00	2.00	43.97	11/01/2021	MKT.119.04.076
84	Mahyudin	Kombeng	1° 2' 45.52"	116° 56' 12.62"	2.53	2.53	56.83	11/01/2021	MKT.036.04.077
85	Maksum	Kombeng	1° 4' 30.00"	116° 56' 53.06"	2.00	2.00	41.32	11/01/2021	MKT.243.04.078
86	Mariatun	Kombeng	1° 2' 29.70"	116° 56' 31.81"	2.00	2.00	42.47	11/01/2021	MKT.131.04.005
87	Mariyo	Kombeng	1° 2' 56.27"	116° 56' 28.91"	1.00	1.00	21.77	11/01/2021	MKT.168.04.079
88	Mashul Adi Rahman	Kombeng	1° 4' 31.03"	116° 56' 00.60"	2.00	2.00	44.92	11/01/2021	MKT.070.04.080
89	Masrom	Kombeng	1° 4' 24.52"	116° 55' 51.28"	2.00	2.00	41.64	11/01/2021	MKT.169.04.081
90	Matholib (1)	Kombeng	1° 4' 03.29"	116° 57' 04.85"	1.68	1.68	35.43	11/01/2021	MKT.177.04.083
	Matholib (2)	Kombeng	1° 2' 55.66"	116° 56' 45.69"	1.00	1.00	19.93		
91	Mawarsih	Kombeng	1° 4' 24.56"	116° 55' 54.47"	1.85	1.85	37.91	11/01/2021	MKT.110.04.052
92	Misdrum	Kombeng	1° 3' 52.44"	116° 55' 41.34"	2.00	2.00	41.56	11/01/2021	MKT.041.04.085
93	Misrah H. Yani	Kombeng	1° 2' 56.26"	116° 56' 50.25"	1.00	1.00	21.82	11/01/2021	MKT.095.04.045
94	Misyo Restu Utomo	Kombeng	1° 3' 50.42"	116° 56' 48.84"	2.00	2.00	40.18	11/01/2021	MKT.042.04.086
95	Mugiyono Jasmun (1)	Kombeng	1° 3' 57.02"	116° 56' 52.14"	2.00	2.00	40.48	11/01/2021	MKT.236.04.152
	Mugiyono Jasmun (2)	Kombeng	1° 4' 05.16"	116° 55' 44.83"	2.00	2.00	39.95		
96	Muh Tubin	Kombeng	1° 4' 24.44"	116° 56' 23.46"	2.00	2.00	43.61	11/01/2021	MKT.069.04.089
97	Muh. Hasim	Kombeng	1° 4' 30.15"	116° 56' 26.84"	1.89	1.89	42.57	11/01/2021	MKT.019.04.088
98	Muhammad Muhtadi	Kombeng	1° 3' 45.88"	116° 55' 47.98"	1.89	1.89	43.01	11/01/2021	MKT.172.04.087
99	Muhammad Sanusi	Kombeng	1° 4' 30.96"	116° 56' 10.51"	2.00	2.00	40.16	11/01/2021	MKT.111.04.010
100	Mujito	Kombeng	1° 3' 45.61"	116° 56' 00.06"	2.00	2.00	43.60	11/01/2021	MKT.173.04.090
101	Muklis	Kombeng	1° 4' 11.74"	116° 56' 3.99"	1.61	1.61	34.59	11/01/2021	MKT.025.04.049
102	Mulyari Wahyudi	Kombeng	1° 4' 27.35"	116° 57' 06.20"	2.00	2.00	41.03	11/01/2021	MKT.093.04.092
103	Munawaroh (1)	Kombeng	1° 3' 16.16"	116° 56' 58.80"	1.00	1.00	21.44	11/01/2021	MKT.237.04.170
	Munawaroh (2)	Kombeng	1° 3' 12.14"	116° 57' 03.71"	1.00	1.00	20.98		
	Munawaroh (3)	Kombeng	1° 3' 20.36"	116° 57' 13.01"	1.00	1.00	21.70		
	Munawaroh (4)	Kombeng	1° 3' 15.27"	116° 57' 10.96"	1.00	1.00	22.81		
104	Musahi	Kombeng	1° 3' 58.62"	116° 55' 54.25"	2.00	2.00	44.21	11/01/2021	MKT.044.04.094
105	Ngatubi	Kombeng	1° 3' 45.75"	116° 55' 57.01"	1.98	1.98	43.31	11/01/2021	MKT.068.04.128
106	Ni Nyoman Parmita	Kombeng	1° 4' 18.91"	116° 56' 19.58"	2.00	2.00	43.90	11/01/2021	MKT.166.04.075
107	Noldi Haence Palapa (1)	Kombeng	1° 2' 52.47"	116° 56' 7.03"	2.00	2.00	42.92	11/01/2021	MKT.090.04.153
	Noldi Haence Palapa (2)	Kombeng	1° 3' 16.63"	116° 56' 1.20"	1.00	1.00	21.60		
108	Nur Adi Rahman	Kombeng	1° 4' 37.57"	116° 56' 20.54"	1.96	1.96	40.68	11/01/2021	MKT.112.04.098
109	Nur Hasimah	Kombeng	1° 3' 52.37"	116° 55' 44.72"	2.00	2.00	41.93	11/01/2021	MKT.016.04.041
110	Nur Huda	Kombeng	1° 4' 15.97"	116° 57' 11.41"	2.00	2.00	40.81	11/01/2021	MKT.218.04.120
111	Nurhasiah	Kombeng	1° 2' 57.08"	116° 56' 54.79"	1.00	1.00	21.38	11/01/2021	MKT.230.04.006
112	Nyoman Darya	Kombeng	1° 4' 24.46"	116° 56' 10.90"	1.91	1.91	40.88	11/01/2021	MKT.126.04.100
113	Odih	Kombeng	1° 3' 51.97"	116° 57' 03.96"	2.00	2.00	42.30	11/01/2021	MKT.184.04.101
114	Pantip (1)	Kombeng	1° 3' 56.98"	116° 56' 55.52"	1.94	1.94	40.20	11/01/2021	MKT.011.04.146

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Pantip (2)	Kombeng	1° 4' 05.11"	116° 55' 48.01"	1.94	1.94	39.76		
115	Parino	Kombeng	1° 3' 11.35"	116° 56' 58.83"	1.00	1.00	21.04	11/01/2021	MKT.186.04.102
116	Partono	Kombeng	1° 4' 9.63"	116° 57' 11.40"	2.00	2.00	39.34	11/01/2021	MKT.238.04.027
117	Parwito	Kombeng	1° 2' 30.73"	116° 56' 23.12"	2.00	2.00	40.60	11/01/2021	MKT.102.04.103
118	Philipus (1)	Kombeng	1° 2' 39.78"	116° 56' 28.08"	1.00	1.00	19.33	11/01/2021	MKT.248.04.155
	Philipus (2)	Kombeng	1° 2' 54.69"	116° 56' 36.14"	1.00	1.00	19.50		
119	Ponimin	Kombeng	1° 3' 18.77"	116° 56' 03.33"	1.00	1.00	22.32	11/01/2021	MKT.103.04.104
120	Putu Budiasa (1)	Kombeng	1° 4' 31.08"	116° 55' 57.48"	2.00	2.00	42.30	11/01/2021	MKT.037.04.154
	Putu Budiasa (2)	Kombeng	1° 4' 24.48"	116° 56' 00.57"	1.82	1.82	38.48		
	Putu Budiasa (3)	Kombeng	1° 4' 11.79"	116° 55' 44.92"	2.00	2.00	41.59		
121	Ranto Pujiantoro	Kombeng	1° 2' 49.49"	116° 57' 04.70"	1.90	1.90	39.32	11/01/2021	MKT.122.04.106
122	Rasban	Kombeng	1° 3' 09.07"	116° 57' 15.12"	2.00	2.00	43.69	11/01/2021	MKT.187.04.105
123	Robi Subakti (1)	Kombeng	1° 3' 22.74"	116° 55' 37.55"	1.80	1.80	37.70	11/01/2021	MKT.047.04.171
	Robi Subakti (2)	Kombeng	1° 3' 26.83"	116° 55' 43.41"	1.80	1.80	37.32		
	Robi Subakti (3)	Kombeng	1° 4' 11.62"	116° 55' 51.13"	1.87	1.87	37.93		
	Robi Subakti (4)	Kombeng	1° 2' 29.49"	116° 56' 35.77"	1.97	1.97	40.06		
124	Roin Husyudi (1)	Kombeng	1° 2' 49.06"	116° 57' 01.36"	1.00	1.00	44.00	11/01/2021	MKT.125.04.156
	Roin Husyudi (2)	Kombeng	1° 2' 48.83"	116° 56' 57.27"	2.00	2.00	22.16		
125	Sadi	Kombeng	1° 3' 52.21"	116° 55' 57.06"	1.94	1.94	42.36	11/01/2021	MKT.049.04.107
126	Sakim (1)	Kombeng	1° 3' 56.95"	116° 56' 58.81"	1.93	1.93	40.40	11/01/2021	MKT.051.04.157
	Sakim (2)	Kombeng	1° 2' 38.02"	116° 56' 25.19"	2.44	2.44	48.98		
127	Samson Rahakim	Kombeng	1° 3' 44.65"	116° 56' 45.98"	2.00	2.00	39.77	11/01/2021	MKT.190.04.108
128	Samsuddin	Kombeng	1° 2' 49.54"	116° 57' 08.20"	2.00	2.00	43.07	11/01/2021	MKT.052.04.109
129	Saniem	Kombeng	1° 4' 05.19"	116° 55' 41.48"	2.00	2.00	43.83	11/01/2021	MKT.054.04.119
130	Sanim (1)	Kombeng	1° 4' 10.04"	116° 57' 02.44"	1.85	1.85	37.00	11/01/2021	MKT.174.04.015
	Sanim (2)	Kombeng	1° 3' 52.14"	116° 56' 03.50"	1.93	1.93	37.49		
131	Sih Waskito	Kombeng	1° 3' 45.99"	116° 55' 37.66"	2.00	2.00	43.68	11/01/2021	MKT.053.04.110
132	Siswo Pandoyo (1)	Kombeng	1° 3' 58.82"	116° 55' 34.53"	1.84	1.84	38.48	11/01/2021	MKT.017.04.091
	Siswo Pandoyo (2)	Kombeng	1° 4' 05.31"	116° 55' 34.57"	2.00	2.00	41.51		
	Siswo Pandoyo (3)	Kombeng	1° 4' 11.92"	116° 55' 34.11"	1.85	1.85	39.24		
	Siswo Pandoyo (4)	Kombeng	1° 3' 52.49"	116° 55' 37.70"	2.00	2.00	41.55		
	Siswo Pandoyo (5)	Kombeng	1° 3' 45.97"	116° 55' 41.06"	1.95	1.95	42.64		
	Siswo Pandoyo (6)	Kombeng	1° 3' 45.99"	116° 55' 34.43"	1.81	1.81	39.93		
	Siswo Pandoyo (7)	Kombeng	1° 3' 46.06"	116° 55' 24.91"	2.00	2.00	39.39		
133	Sohibul Bayan (1)	Kombeng	1° 2' 54.35"	116° 56' 52.87"	1.00	1.00	22.36	11/01/2021	MKT.113.04.143
	Sohibul Bayan (2)	Kombeng	1° 2' 49.47"	116° 57' 11.57"	2.00	2.00	44.56		
134	Subali	Kombeng	1° 2' 58.95"	116° 56' 35.64"	1.00	1.00	20.42	11/01/2021	MKT.106.04.014
135	Subariyanto	Kombeng	1° 2' 51.31"	116° 56' 10.47"	1.00	1.00	21.85	11/01/2021	MKT.200.04.113
136	Sugeng Hadi Santoso	Kombeng	1° 3' 20.52"	116° 55' 55.49"	1.77	1.77	38.38	11/01/2021	MKT.084.04.114
137	Sugeng Priana (1)	Kombeng	1° 4' 30.41"	116° 56' 40.23"	2.00	2.00	39.45	11/01/2021	MKT.202.04.158

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Sugeng Priana (2)	Kombeng	1° 4' 25.08"	116° 56' 29.82"	2.00	2.00	38.81		
138	Sugeng Wiyono (1)	Kombeng	1° 4' 22.87"	116° 57' 11.74"	2.00	2.00	40.09	11/01/2021	MKT.056.04.159
	Sugeng Wiyono (2)	Kombeng	1° 3' 52.30"	116° 55' 54.18"	2.00	2.00	41.14		
139	Suhan	Kombeng	1° 4' 03.39"	116° 56' 58.47"	2.00	2.00	41.37	11/01/2021	MKT.058.04.115
140	Sukardi (1)	Kombeng	1° 3' 02.67"	116° 56' 58.76"	1.00	1.00	21.86	11/01/2021	MKT.204.04.160
	Sukardi (2)	Kombeng	1° 3' 00.81"	116° 57' 01.61"	1.00	1.00	21.55		
141	Sulaiman	Kombeng	1° 3' 20.74"	116° 56' 53.93"	1.00	1.00	20.22	11/01/2021	MKT.099.04.140
142	Sumar (1)	Kombeng	1° 2' 51.23"	116° 56' 58.68"	1.00	1.00	21.23	11/01/2021	MKT.205.04.117
	Sumar (2)	Kombeng	1° 3' 17.90"	116° 56' 40.06"	1.00	1.00	21.57		
143	Sumardi	Kombeng	1° 3' 52.14"	116° 56' 00.21"	2.00	2.00	43.55	11/01/2021	MKT.059.04.002
144	Sumari	Kombeng	1° 4' 30.99"	116° 56' 07.53"	1.90	1.90	39.92	11/01/2021	MKT.060.04.097
145	Sunarto	Kombeng	1° 3' 49.77"	116° 56' 45.33"	2.00	2.00	40.29	11/01/2021	MKT.206.04.096
146	Suningsih	Kombeng	1° 2' 48.76"	116° 56' 22.36"	2.00	2.00	38.43	11/01/2021	MKT.203.04.116
147	Sunyoto Adi	Kombeng	1° 3' 32.91"	116° 55' 28.14"	2.40	2.40	47.58	11/01/2021	MKT.079.04.035
148	Supaini (1)	Kombeng	1° 3' 06.19"	116° 55' 36.51"	2.27	2.27	48.96	11/01/2021	MKT.043.04.151
	Supaini (2)	Kombeng	1° 3' 13.28"	116° 55' 38.22"	1.92	1.92	39.69		
149	Supardi	Kombeng	1° 2' 40.02"	116° 56' 33.18"	1.00	1.00	18.27	11/01/2021	MKT.207.04.118
150	Surat	Kombeng	1° 3' 19.14"	116° 55' 42.05"	2.00	2.00	45.49	11/01/2021	MKT.123.04.121
151	Suratmo	Kombeng	1° 4' 05.05"	116° 55' 51.21"	2.00	2.00	41.75	11/01/2021	MKT.208.04.122
152	Sutarno	Kombeng	1° 3' 06.05"	116° 55' 46.40"	2.30	2.30	51.86	11/01/2021	MKT.061.04.123
153	Sutiatmaja	Kombeng	1° 3' 39.82"	116° 57' 11.83"	1.00	1.00	19.57	11/01/2021	MKT.251.04.124
154	Sutoto	Kombeng	1° 2' 48.11"	116° 56' 00.78"	2.55	2.55	53.37	11/01/2021	MKT.101.04.125
155	Sutrisno (1)	Kombeng	1° 3' 56.85"	116° 57' 05.21"	1.79	1.79	38.83	11/01/2021	MKT.209.04.163
	Sutrisno (2)	Kombeng	1° 3' 39.20"	116° 55' 54.26"	2.00	2.00	40.15		
156	Suwardi	Kombeng	1° 4' 30.23"	116° 56' 33.44"	1.95	1.95	44.88	11/01/2021	MKT.062.04.126
157	Suyono	Kombeng	1° 4' 16.13"	116° 57' 07.93"	2.00	2.00	42.65	11/01/2021	MKT.064.04.099
158	Suyono (1)	Kombeng	1° 2' 37.22"	116° 56' 46.21"	1.84	1.84	37.55	11/01/2021	MKT.223.04.172
	Suyono (2)	Kombeng	1° 2' 30.18"	116° 56' 39.28"	1.82	1.82	37.47		
	Suyono (3)	Kombeng	1° 2' 31.47"	116° 56' 45.6` "	1.81	1.81	37.63		
159	Syafiuddin	Kombeng	1° 4' 30.89"	116° 56' 20.47"	2.00	2.00	41.91	11/01/2021	MKT.050.04.127
160	Toyani Indra (1)	Kombeng	1° 3' 50.34"	116° 56' 59.169"	2.00	2.00	40.23	11/01/2021	MKT.066.04.149
	Toyani Indra (2)	Kombeng	1° 3' 50.36"	116° 56' 55.79"	2.00	2.00	40.34		
161	Tunut	Kombeng	1° 3' 18.77"	116° 57' 05.15"	1.00	1.00	20.68	11/01/2021	MKT.212.04.130
162	Tuwanto	Kombeng	1° 2' 31.12"	116° 56' 42.72"	2.00	2.00	42.48	11/01/2021	MKT.217.04.134
163	Ujang Anwar	Kombeng	1° 3' 56.93"	116° 57' 02.00"	2.00	2.00	44.27	11/01/2021	MKT.242.04.131
164	Wagini Lestari	Kombeng	1° 4' 11.86"	116° 55' 41.58"	1.68	1.68	39.99	11/01/2021	MKT.115.04.132
165	Wahyu Riyadi	Kombeng	1° 4' 05.02"	116° 55' 54.34"	2.00	2.00	40.78	11/01/2021	MKT.216.04.133
166	Wayan Wiryana	Kombeng	1° 4' 31.28"	116° 55' 48.07"	2.00	2.00	43.73	11/01/2021	MKT.072.04.135
167	Wili Winarno (1)	Kombeng	1° 3' 32.94"	116° 55' 31.37"	2.00	2.00	42.95	11/01/2021	MKT.071.04.166
	Wili Winarno (2)	Kombeng	1° 3' 02.54"	116° 56' 41.92"	1.00	1.00	21.99		

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No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Wili Winarno (3)	Kombeng	1° 3' 22.44"	116° 56' 21.45"	1.00	1.00	20.82		
168	Yanto	Kombeng	1° 3' 39.38"	116° 55' 34.49"	2.00	2.00	43.84	11/01/2021	MKT.222.04.095
169	Yanto	Kombeng	1° 4' 16.33"	116° 56' 58.22"	2.00	2.00	40.95	11/01/2021	MKT.073.04.164
170	Yasminah	Kombeng	1° 4' 24.47"	116° 56' 17.25"	1.86	1.86	40.64	11/01/2021	MKT.241.04.136
171	Yasrimah	Kombeng	1° 4' 31.01"	116° 56' 04.04"	1.98	1.98	40.54	11/01/2021	MKT.004.04.137
172	Zainal Faizin (1)	Kombeng	1° 4' 09.56"	116° 57' 18.11"	2.00	2.00	42.87	11/01/2021	MKT.074.04.167
	Zainal Faizin (2)	Kombeng	1° 4' 15.85"	116° 57' 21.21"	2.00	2.00	42.98		
	Zainal Faizin (3)	Kombeng	1° 4' 29.68"	116° 57' 11.96"	2.00	2.00	41.78		
Total					435.77	435.77	9,148.80		

Note: smallholders sampled in this audit (yellow column)

Consequent after the suspension lifted, the certified volume of FFB production is based on the prorata while the FFB produced during the suspension period will not be taken into account. Therefore, the certified volume of FFB production during September 2023 - June 2024 is 6,861.60 mt

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