

VERIFICATION REPORT

TIST PROGRAM IN UGANDA, VCS-CCB 011



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Project Title	TIST Program in Uganda, VCS-CCB 011
Version	4.0
Report ID	CCB_VCS_Uganda011_verification report_4.0

Report Title	TIST Program in Uganda, VCS-CCB 011 Verification Report
Client	Clean Air Action Corporation (CAAC)
Pages	87
Date of Issue	13-June-2024
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Summary

AENOR has carried out the verification of the TIST Program in Uganda, VCS-CCB 011 under the VCS and CCB Programs. The project is an Afforestation, Reforestation and Revegetation (ARR) project implemented in Uganda. The International Small Group and Tree Planting Program (TIST) is a combined reforestation and sustainable development project in Uganda carried out by subsistence farmers. The farmers plant trees on their land and retain ownership of the trees and their products. They receive training from TIST and a share of the carbon revenues.

The project start date is 16 December 2003 and will be operational until 16 December 2063. The estimated ex-ante net GHG emissions removals at validation for the 60-year project span are 5,139,342 tCO₂e, at an average of 85,656 tCO₂e/year. The emission removals for the current monitoring period (16-December-2003 to 17-March-2021) is 565,044 tCO₂e. This is a grouped project. The Project Proponent acquired an exemption from Section 3.7.3 of the VCS Standard, v4.4, that requires that AFOLU projects validate within five years of the project start date, as can be seen in the evidence attached in Appendix 1 /131/ and in the Verra Registry.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Version 4.4 and CCB Third Edition and the validated PD, and the assessment of the ex-post monitored anthropogenic GHG emissions removals that have occurred as a result of the project's activities. The scope of the verification was to assess the conformance of validated project, once implemented, with the VCS and CCB requirements and requirements in the validated PD. The process was performed through a combination of desk review, interviews, on-site visits, and communications with relevant personnel. This is the first verification event, corresponding to the monitoring period from 16-December-2003 to 17-March-2021.

During the verification, 4 CLs and 2 CAR were raised for both VCS and CCB findings. All these issues were appropriately closed by means of corrections, more clear explanations, and other documents.

Once all issues detected were appropriately resolved, AENOR carried out this final VCS&CCB verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria. Hence, the audit team concludes that the cumulative net GHG emissions removals of 565,044 tCO₂e over the monitoring period has been quantified in accordance with VCS rules. A buffer discount rate of 10% was applied (56,504), resulting 508,539 VCUs eligible for issuance. AENOR confirms that the project has achieved the Climate Gold, Community Gold and Biodiversity Gold distinctions for the verified monitoring period in accordance with the Third Edition CCB Standards.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description (PD), including the monitoring plan.
- The extent to which GHG emission removals reported in the monitoring report (MR) are materially accurate.

1.2 Scope and Criteria

The scope of the verification included the review of the GHG project and implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The project follows the framework of Afforestation, Reforestation and Revegetation (ARR) projects. The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, inventory program, and contract periods.

The monitoring period for this verification is from 16-December-2003 to 17-March-2021.

The scope of this audit included a verification of the projects calculated removals with the Verified Carbon Standard requirements. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD and the fulfilment of the Climate, community and biodiversity criteria against the CCB Standard.

Standard criteria: Criteria from the following documents were used to assess this project:

- VCS Standard v 4.4
- VCS Program Guide v 4.3
- VCS AFOLU Non-Permanence Risk Tool v 4.0
- CCB Program Rules v 3.1
- Third Edition CCB Standard v3.1
- CCB Program Definitions v 3.0

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS and CCB guidance documents.

1.3 Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission removals was five percent (5%), as established for projects by the VCS Standard.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR's qualification scheme for CDM/VCS validation and verification.

1.4 Summary Description of the Project

The International Small Group and Tree Planting Program (TIST) is a combined reforestation and sustainable development project in Uganda, carried out by subsistence farmers. The farmers plant trees on their land and retain ownership of the trees and their products. They receive training from TIST and a share of the carbon revenues from CAAC. TIST empowers Small Groups of 6-to-12 subsistence to combat the devastating effects of deforestation, poverty and drought. Combining sustainable development with carbon sequestration. Carbon credit sales generate participant income and provide project funding to address agricultural, HIV/AIDS, nutritional and fuel challenges. The maturing trees and Conservation Farming will provide additional sustainable benefits that far exceed the carbon payments.

TIST provides an administrative backbone that supplies training in building nurseries, tree planting, Conservation Farming, building fuel-efficient stoves and malaria and HIV/AIDS prevention. Part of the backbone is a two-way communications network that includes newsletters, weekly meetings at the Small Group level, monthly meetings where groups of Small Groups receive training, periodic seminars at the national level and an award-winning monitoring system based on hand-held computers and GPS. TIST is available to everyone, and all are considered equal. The rotating leadership and the Small Group rules empower women and the undereducated. Planting trees on privately owned farms in conjunction with agricultural activities is minimally disruptive, resulting in virtually no leakage or baseline emissions. Prior to project implementation, the project areas were being used as grassland or cropland.

The program's climate objectives include but are not limited to an increase in hectares and count of indigenous trees, total trees planted, and hectares of planting on hillsides and riparian areas.

The program's community objectives include but are not limited to increasing Small Groups and participants within project and program, total payments to community, number of live trees (including various high value trees), number of people employed by TIST, economic benefits per farmer, and increase in training on ICT, Climate Change, HIV/AIDS, Biodiversity, Natural Resource Management, TIST Practices, and other sustainable development practices. In addition, the program seeks gender parity in leadership, increased

access to mobile money services, increase in provision of healthcare, increase in riparian and hillside woodlots, and increase in number of people with signed GHG contracts.

The program's biodiversity objectives include but are not limited to increasing the numbers of trees, indigenous trees, and Endangered/Vulnerable/Threatened trees, as well as planting on steep hillsides, riparian areas and around HCVs within program boundaries.

These individual farms can largely be found in southwest and northern Uganda. They are found in rural areas of districts including Amuru, Bushenyi, Gulu, Kabale, Kanungu, Kayunga, Kiryandongo, Kyenjojo, Omoro, Rukungiri, and Soroti. This is a grouped project, and it is expected to apply to a total of 1,310 Small Groups, 8,346 participants (farmers), 3,876 project instances (3,162 initial and more than 714 already planned) and 2,821 ha. The ex-ante estimation of GHG removals resulted in 5,139,342 tCO₂e over the crediting period (16-December-2003 to 16-December-2063) and the average of 85,656 tCO₂e/year, removing 565,044 tCO₂e during the current monitoring period and since project start.

In addition to GHG removals, the project has demonstrated:

- i. Climate change adaptation benefits: TIST farmers are trained to use climate resilient planting techniques. The project supports farmers in organizing to meet challenges of climate change, and to develop strategies for issues such as high winds, draught, and erosion.
- ii. Exceptional community benefits: the project has substantial economic and non-economic benefits for poor farmers, including carbon income, improved crop yields, new crops, education, health trainings, and leadership development.
- iii. Exceptional biodiversity benefits: the project has planted and maintained since the project start 634 *Prunus africana* (Red Stinkwood), 198 *Cedrela odorata* (Spanish cedar) and 222 *Jacaranda mimosifolia* (blue jacaranda), tree species listed as vulnerable on the IUCN Red List.

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

Name	Position in the team
Daniel Bermejo	Lead Auditor
Adrián Vidal	Supporting auditor
Pablo Moreno	Supporting auditor in trainee
Daniel Masika	Agroforestry Expert in Climate, Community and Biodiversity and auditor (trainee)
Javier Cócera	Technical Reviewer

Daniel Bermejo is a Forest Engineer with a master's degree in sustainable finance. He began his career in private consulting, working on topics such as climate risk analysis and TCFD risks, forestry development, agriculture and forestry banking standards, environmental footprint projects and sustainability reporting. He has worked at AENOR since 2022 and has already participated as an auditor in several AFOLU projects in

different carbon schemes, such as VCS, CCB, FCPF, Cercarbono and BCR. He is an expert in Climate, Community and Biodiversity aspects and has worked in LATAM, North America, Africa and Europe countries. He speaks Spanish and English fluently.

Adrián Vidal holds a Master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the National University of Quilmes and the National University of Jujuy, with the support of UNEP. Adrián works at the Climate Change Unit in AENOR and has more than 5 years of professional experience in forestry and sustainability. Prior to joining AENOR, he worked at the Basque Center for Climate Change (BC3) in carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked as an intern at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land-use, land-use change and forestry (LULUCF), agriculture and REDD+. He also worked in urban forestry, landscape forest restoration and environmental consultancy, and collaborated in the Global Forest Survey project of FAO.

Daniel Masika is an agroforestry expert with experience in similar assessments in Climate Change, food and livelihood, for more than 10 years. His background studies in the bachelorette were in Agriculture, soil Sciences and agroforestry systems at the Master of philosophy level. Daniel has worked extensively in CCB & VCS assessments and issues related to food security, livelihood programs, agroforestry, disaster risk reduction, natural resources management, climate-smart agriculture technologies among other matters, providing technical assessments. Daniel can speak Swahili and has a deep knowledge of the social and cultural livelihoods of Africa.

Pablo Moreno is a Forest Engineer with a Master's in Forest management. Pablo joined AENOR in 2023 and has more than four years of experience in forestry and sustainability. Since finishing his master's degree, Pablo has worked in forest management, operations management, technical analysis, working with GIS and fieldwork, as well as quality assessment and R&D development in forestry production-related topics in search of efficiency and process optimization. His other career path has focused on sustainability consultancy, research, and climate change. He has worked in different countries: Spain, U.S.A. and Australia. In AENOR works with international projects, mainly in Africa and South America. He is a native Spanish speaker proficient in English and holds a basic level of French.

Javier Cócera is a forest engineer with a Master in forest management. He has developed his career focused to the forest management. Mainly he has been working through sustainability in two ways: the main one as forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources. The second one was developing environmental footprint projects and sustainability reports. Currently Javier is working in AENOR as auditor focused in AFOLU projects. Javier participated in courses about ISO lead auditing and have performed audits in projects in Europe, LATAM, Africa and Asia.

2.2 Method and Criteria

The verification was performed through a combination of document review and interviews with relevant personnel and on-site inspections, as discussed in Sections 2.3 through 2.4 of this verification report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.6, findings were issued to ensure that the project was in full conformance to all requirements.

A project specific Verification and Sampling Plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the Verification and Sampling Plan was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The Verification & Sampling Plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan utilized the VCS guidance documents and ISO 14064-3. Any modifications applied to the Verification and Sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations. AENOR reproduced and verified 100% of sheets in the spreadsheet *TIST UG PD-VCS-011i App08 Verif 01 Monitoring Data 230401v4 /5/* for the monitoring period 16-December-2003 to 17-March-2021 for the project area. The project boundary for the monitoring period were 100% checked using the GIS data /52-57/, and the audit team has visited the project area itself. The carbon stock changes were also verified and crosschecked with validated values.

AENOR carried out an in-depth and meticulous review of the spreadsheets in order to verify the correct application of the methodology (formulae, equations) and checked that the data required calculating the GHG removals were appropriately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission removals are free from material errors, omissions, or misstatements.

AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission removals and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emission removals reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and were checked during the interviews.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, AENOR confirms that the stated figures in the MR are correct and confirms that is able to certify net anthropogenic GHG removals based on verifiable and reliable evidence.

2.3 Document Review

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements, CCB program requirements, the methodology (CDM methodology AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands, Version 02.0), and the validated PD. The initial review focused on the MR and included an examination of the project details, implementation status, data and parameters, and quantification of GHG emission removals.

Documents reviewed included data from monitoring SOPs /13-23/, carbon rights contracts /28-51/, financial analysis and documents /24-27/, tree monitoring data, biomass and carbon calculation spreadsheets /4-5/, and responses to Corrective Action Requests (CARs) and Clarifications (CLs) (see Appendix 1 to find all the relevant documentation assessed by the audit team during the audit process).

The verification included a review of the validated PD /1/ and MR /2/, relative to the field conditions and on-site interviews with project management staff, stakeholders and beneficiaries (see Sections 2.4 and 2.5 of this verification report for more information). Modifications to the Verification and Sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The Project Proponent used the VCS AFOLU Non-Permanence Risk Tool v4.0 to assess overall project risk /3/. The VVB reviewed the Non-Permanence Risk Report /13-23/, provided the supporting documentation verification and confirmed that the project adheres to the VCS AFOLU Non-Permanence Risk Tool requirements. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 10%.

For a listing of all documents received from the client for this verification, please see Appendix 1.

2.4 Interviews

The AENOR verification team conducted on-site interviews to confirm selected information and resolve issues identified in the document review.

The interview and the identifying process are explained as follows. AENOR carried out a completed and accurate interview process on several dates.

Several weeks before the start of the on-site audit visit in the TIST Uganda project area, AENOR's audit team reached the Project Proponent team to let them know the audit team's preferences regarding the stakeholder groups to be interviewed to guarantee confidence, representativeness, and impartiality, based on the information collected from the Stakeholder Consultation Process /103-107/ and a requested list of community stakeholders /4/. Considering that TIST Uganda is a grouped project, with more than 1,400 Small Groups and 9,600 farmers, and the initially collected information from the PD, MR and supporting evidence, the audit team decided to focus the audit process in the southwest part of the reference region (Uganda), where AENOR could find the most significant amount of TIST farmers (project instances) in the least amount of space as it can be clearly seen in Figure 2.1.5 of the PD, and the data from the list of community stakeholders /4/. In this way, more plots and stakeholders could be visited using a limited amount of time, reducing travel time between farms and nearby cities and assessing more information than following any other procedure and route. South-west TIST Uganda Program Areas are located in the Kabale, Kanungu, Rukungiri and Bushenyi districts¹. Based on that, the following stakeholders were requested to be interviewed:

- Kabale Cluster Meeting farmers. Kabale is a town in the Western Region of Uganda. It is the chief town of Kabale District, and the district headquarters are located there. It is approximately 420 km, by road,

¹ To clarify on-site visits explained ahead, a Small Group is a group of 6-12 famers, whereas a Cluster represents approximately 20 to 70 Small Groups. More information in Section 4.5.8 of the VCS&CCB PD.

southwest of Kampala. There are, in the most updated document shared by the PP /4/, 21 Clusters groups in Kabale.

- Kanungu Cluster Meeting farmers. Kanungu is a town in the Western Region of Uganda, and it is the location of the district headquarters for the Kanungu District. Kanungu is located approximately 43 km, on a winding dirt road, southwest of the town of Rukungiri, the nearest large town. This location is approximately 404 km, by road, southwest of Kampala. There are, in the most updated document shared by the PP /4/, 19 Clusters groups in Kanungu.
- Rukungiri farmers. Rukungiri District is in the Western Region of Uganda, and the town of Rukungiri is the site of the district headquarters. The district headquarters are approximately 400 kilometers, by road, southwest of Kampala. There are, in the most updated document shared by the PP /4/, 10 Clusters groups in Rukungiri.
- Bushenyi NGO representatives. Bushenyi District is in the Western Region of Uganda. It is named after its chief town, Bushenyi, where the district headquarters are located. The largest town in the district, Ishaka, is located 75 kilometers, by road, northwest of Mbarara, the largest city in the sub-region. There are, in the most updated document shared by the PP /4/, 16 Cluster groups in Bushenyi.

AENOR's audit team defined a preliminary questionnaire to complement and support the desk review process as a starting point to interview each one of the stakeholders on-site. This questionnaire considered Verified Carbon Standards (VCS), Climate, Community and Biodiversity (CCB) topics and Free, Prior and Informed Consent (FPIC) values based on the information compiled by AENOR's audit team about the project before the on-site visit, during the desk-review. A small sample of these questions has been included on the following page for clarification and transparency purposes. Moreover, and as stated below, AENOR's audit team used these questions for gathering purposes. Several new questions were sporadically and systematically included during on-site interviews, considering the direction in which discussions were directed and the topics that stakeholders wanted to discuss freely during the different moments of the interviews.

Some of the questions to the stakeholders, project employees and regional authorities were related to matters such as:

- What is your role in the project? When did it start?
- What was the project area like before the project started?
- How has the project area changed since the project start date (December 2003)?
- What activities were carried out in the project area before the project started?
- What activities are carried out in the project area now?
- Have there been any fires or pest outbreaks in the project area in the last years?
- Are you aware of illegal logging in the project area?
- Have you participated in a participatory rural appraisal? If so, could you describe it?

- Is there any reluctance or concern about the project implementation?
- In your opinion, what are the main risks and benefits of the project? Have the PP informed you of risks and benefits of the project?
- Have you had any conflict, complaint or grievance related to the project? Has it been solved? How? Are you aware of any grievance, conflict, or complaint from others due to the project?
- What are your channels of communication with the project staff?
- Do you have any suggestions for the project developer on how to improve the project?
- What do you know about the verification process and the audit team visit?
- How often do project personnel meet with the communities to discuss the project?
- Have you received any benefits from the project? Have you been negatively affected by the project? Have you received any training?
- Do you feel the PP has respected land ownership? Does your community have any disputes over land ownership? Do you believe the community has been fairly rewarded for its participation?
- Have you noticed climate changes in the project area? Does the project support you in adapting to climate change? Have you seen any native wild animals in the project area?
- What are your responsibilities as a project employee? Have you been provided with an employment contract? Were your employee rights and benefits explained? Do you think the hiring process treated and considered all people fairly, including women?
- Have you received any training as a project employee?
- Do you think local communities have given equal opportunity employment to fill up the positions?
- Does the project comply with local, regional and national laws and regulations? Do you know about any disputes over the boundaries of the project lands? Do you know if local communities freely consent to participate in the project?

However, during the process, some questions were updated based on the feedback acquired from local people to obtain as much information of the highest materiality and quality as possible. Some of these new related questions were strictly connected to the conversation the audit team had with each one of the interviewees.

Some of the questions directed to the TIST Uganda management employees were related to the following:

- Contracts,
- Ownership, project starting date,

- Activities carried out before the project started and the ones allowed nowadays inside the project area,
- Community involvement and their interconnections,
- Illegal logging activities,
- Patrolling, if necessary,
- Remote sensing activities,
- Fires, outbreaks, and forest diseases,
- Local stakeholder communication and meetings,
- Risks and benefits of the project,
- Climate benefits,
- Biodiversity benefits,
- Others.

In Appendix 3, it can be found the stakeholders, employees and local authorities interviewed by AENOR's audit team. The on-site interviews took place between the 13th and 16th of February 2023. The auditor left the project area on the 17th of February 2023. All the information was audited with a reasonable level of assurance, and accuracy was acquired.

AENOR's audit team has attached the assistance sheets for all the on-site meetings in Appendix 3 of this report. For each Cluster meeting, the location, dates, the names and surnames, the role/profession/stakeholder group, community and signatures has been included.

To summarize the information included in Appendix 3, at the end of this on-site evidence-gathering process, AENOR finally collected feedback and relevant information from the following farmers:

1. Kabale meeting in Cephas Hotel, 13th February 2023. Two meetings, total people interviewed: 36 people.
 - a. First Meeting.
 - i. Fourteen (14) farmers who have the role of Cluster Leaders, from the Bubare, Rwensanziro, Mushanje, Ruhija, Nyamweru, Hamurwa, Kyanamira, Builimba, Kashambya, Muko, Rubaya, Kamuganguzi and Muhanga Cluster farmer communities.
 - ii. Six (6) Cluster Servants², from the Ruhija, Muko, Muhanga, Kabanyonyi and the Bubare Cluster farmer communities.

² Clusters are administered to by Cluster Servants, trained workers who serve as educators and quantifiers.

- iii. Seventeen (17) farmers who do not have the role of Cluster Leaders nor Cluster Servants, from seventeen different Small Groups.
 - iv. One (1) field and desk auditor.
 - b. Second Meeting.
 - i. The Kabale District Forest Officer (DFO), Kyomukama Adios.
2. Kanungu meeting, 14th February 2023. Two meetings, total people interviewed: +30 people.
- a. First Meeting.
 - i. More than thirty (30) members (farmers) of the Kanungu community, highlighting the presence of seven (7) Cluster Servants and one (1) Cluster Leader of different Cluster Groups.
 - b. Second Meeting.
 - i. Dr. Jennifer Turyatamba, NGO Representative of the Kabale Agroforestry Network (KAN).
3. Rukungiri meeting, 15th February 2023. One meeting, total people interviewed: 9 people.
- i. Seven (7) Cluster Servants, from the Bubare, Kebisoni, Nyakishenyi, and others Cluster farmer communities.
 - ii. Two (2) farmers from different small groups.
4. Bushenyi meeting, 16th February 2023. Two meetings, total people interviewed: 12 people.
- a. First meeting.
 - i. Chris Mugasha, NGO representative of the Rukararwe Partnership workshop for Rural development (RPWRD).
 - b. Second meeting.
 - i. Five (5) farmers, two (2) farm workers, two (2) cluster servants and one (1) farmer group leader, among others. They are from different Clusters communities of Bushenyi.

Apart from those meetings, AENOR's audit team visited sixteen (16) groves between the 14th and the 16th of February, and had interviews with all the farmers, cluster servants and cluster leaders that accompanied the VVB during the on-site visit. Other stakeholders that were in the area were also interviewed.

For more information, see Section 2.5 of this report, below.

2.5 Site Inspections

The objectives of the on-site inspections performed were mainly to cross check the description provided in the monitoring report, related to the VCS and CCB requirement implemented by the proponent, including:

- Ensure that the geographic area of the project, as reported in the CCB-VCS-PD and the accompanying KML file /52-57/, is in conformance with Section 3.11.2 of the VCS Standard;
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology.
- Observe the Project Proponent's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 of the VCS Standard;
- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology; and
- Interview local authorities to confirm that the project operates in accordance with current permits and authorizations and its relationship with local actors and communities.
- Interview the key personnel involved in the mentoring and observe monitoring practices.
- Verify activities such as plantations, in the project zone, among other.

Additional to the site inspection, meetings via teleconferences were carried out with project representatives and personnel in charge of carrying out the calculations, image processing, growth model implementation (project ex-ante emissions estimations), project baseline and additionality and project benefits.

The complete list of activities verified on-site, and the itinerary can be seen below.

Table 2. Visit chronogram

	Location	Date
Travelling from Nairobi (Kenya) to Kigali (Rwanda), and then to Kabale (Uganda)	Nairobi, Kigali and Kabale	2023-02-13
Initial meeting with the TIST Team: • Presentation of the validation and verification auditor. • Confirmation of the on-site activities.	Kabale	2023-02-13
Kabale Field Audit Visit	Kabale	2023-02-13
Cluster meeting with Kabale UG Leaders, CL, CS, Farmers and NGO. Objectives to be checked, both from women and men: • Benefit Permanence to stakeholders: Skills, Local employment, Livelihoods and health improvement, access to or quality of education, Access to clean water, well-being improvement, Biodiversity and conservation improvement, • Stakeholder consultation, identification and participation, information to stakeholders on the validation and verification process,	Kirime Guest House (Kabale)	2023-02-13

- Grievances, - Costs, risks and benefits of the project, etc.		
Travelling from Kabale to Rutenga (Kanungu)	Rutenga	2023-02-14
Cluster meeting with Rutenga UG Leaders, CL, CS and Farmers. Objectives to be checked, both from women and men: - Benefit Permanence to stakeholders: Skills, Local employment, Livelihoods and health improvement, access to or quality of education, Access to clean water, well-being improvement, Biodiversity and conservation improvement, - Stakeholder consultation, identification and participation, information to stakeholders on the validation and verification process, - Grievances, - Costs, risks and benefits of the project, etc.	Rutenga Church (Rutenga)	2023-02-14
Rutenga Field Audit Visit	Rutenga	2023-02-14
Travelling from Rutenga (Kanungu) to Rukungiri	Rukungiri	2023-02-14
Rukungiri Field Audit Visit	Rukungiri	2023-02-15
Travelling from Rukungiri to Bushenyi	Bushenyi	2023-02-15
Meeting with a Bushenyi NGO	Bushenyi	2023-02-16
Bushenyi Field Audit Visit	Bushenyi	2023-02-16
Close and Review Meeting with the TIST Team	Bushenyi	2023-02-16
Travelling from Bushenyi to Kasese	Kasese	2023-02-17
Travelling back from Kasese (Uganda) to Kampala (Entebbe International Airport)	Kampala	2023-02-17

Appendix 4 includes more details about the meetings and activities performed by the audit team on-site.

2.6 Resolution of Findings

All documentation provided by the PP was assessed against the applicable version of the relevant VCS and CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the PP, which addressed them either by providing to the audit team with the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the PP and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CL and CAR were fully closed. Specifically, 4 CLs and 2 CAR were raised for both VCS and CCB findings.

All findings issued by the AENOR audit team during the verification process have been closed. In accordance with Section 4.1.13 of the VCS Standard, all findings issued during the verification process and the inputs for their closure are described in Appendix 2 of this report.

2.6.1 Forward Action Requests

A Forward Action Request (FAR) has been raised during the first combined validation and verification process. Find it attached below.

During the PRR findings from Verra, Verra noticed that there were some overlapping risks between some PAIs of Project ID 2497, Tist Uganda 011, and other TIST Uganda PAIs of other listed projects by the same

PP (i.e., ID 123, 993, and others). After making such corrections (see PRR finding 1), Verra has requested to include a FAR that ensures that at the next verification:

- a. The project demonstrates that it uses a standardized Data Management System that:
 - i) ensures no double counting across all TIST projects within the same country. This means that it is clear which tree is credited under which project ID since its project start date; and
 - ii) ensures consistency between the project's KML file and the plot areas reported in the ERRs spreadsheet.
- b. If the system above highlights double issuance, an amount of ERRs equivalent to the double-issuance must be discounted from the next verification request.

2.7 Eligibility for Validation Activities

AENOR holds accreditation for validation for the relevant sectorial scope 14 under which this project activity is classified.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs.

3.2 Methodology Deviations

There are no methodology deviations.

3.3 Project Description Deviations (*Rules 3.5.7 – 3.5.10*)

There are no Project Description Deviations.

3.4 Minor Changes to Project Description (*Rules 3.5.6*)

There are no Minor Changes to Project Description.

3.5 Grouped Project (*G1.13 – G1.15, G4.1*)

No new project areas were included into the project during the monitoring period.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

The PD was submitted to a public comment period from 21 December 2022 to 20 January 2023.

A comment was received on 09 January 2023, from Kemigisha Praise, a project participant (farmers) in Uganda. This person stated the following:

“As a TIST FARMER, TIST has been so good to me and has helped me in my education and have acquired money for growing trees that has topped up for my education as well as some of my basic needs. TIST is so good and iv evidenced my neighbors as well buy more land to plant more trees that have developed the environment Kabale being the most favorable place to live due to the many trees and hilly land favorable for their growth. Thanks you TIST and an applause to our senior leader and coordinator Madam Pamela for following up the farmers and other members to be unified and co-operate she has been a great leader and a role model last but not least a great thank you to Mr.Ben for being the best leader and a great father to us all”.

No further actions were required to be taken into account by the Project Proponent nor by the audit team, according to this comment received during the Public Comments period.

4.2 Summary of Project Benefits

Section 1 of the MR provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories.

The project includes the following 2 unique project benefits:

1. TIST farmer partnership: 8,346 partners achieved during the project lifetime which coincides with the monitoring period.
2. Community Organization: Already 126 clusters and 1,310 small groups of farmers organized, as was assessed by the audit team during the on-site visit in February 2023 to the Southwest region of Uganda.

Data are supported with evidence and records checked through on-site interviews to relevant stakeholders and desk review. The section has been completed appropriately with data from the sources provided such as GIS package /52-57/, records of trainings activities /9-12/, surveys /103-107/, etc.

In addition, the project reports in section 1.2 of MR standardized benefits related i) GHG emission removals, ii) increase in forest cover, iii) improved non-forest land management, iv) training of community members, v) employment creation, vi) improvement of livelihoods, vii) health services improvement, viii) well-being improvement, and ix) biodiversity conservation.

In the opinion of AENOR, the project benefits are credible based on the supporting documents provided by PP and evidence received during the AENOR interviews to stakeholders, records checked and field records (see Sections 2.4 and 2.5 and Appendix 3 and 4 of the validation report for more information). All the benefits have been monitored considering the monitoring plan developed by the PP and all the benefits that

were meant to be not monitored are appropriately labeled as Not applicable. The audit team deems that the benefits by the end of the project lifetime reported on the MR are credible.

4.3 General

4.3.1 Implementation Status (G1.9)

Section 2.1.1 of the MR provides a description of the main figures achieved by the project during first monitoring period in terms of number of small groups, members and project areas, as well as total managed area. The information is supported with additional documents, such as community impacts reports, training records, GHG contracts, etc. that give a complete information about the achievements.

The PP has monitored the project areas through regular TIST quantifiers or cluster servants visit to the groves, which count trees and collect circumference, GPS and other data, as per the validated monitoring plan. The audit team accompanied quantifiers, cluster servants and farmers to more than 15 groves during the on-site visit made to the Southwest region in Uganda in February 2023.

The PP trains farmers in many sustainable development programs that, when implemented, generate benefits to well-being. TIST members grow trees and receive a share of the carbon revenues. They determine where to grow their trees, what species to grow that will be most beneficial to their well-being and how many to plant.

Regarding communities' issues, AENOR verified during the on-site interviews that the technical teams of the PP in the project zone included local people speaking the local languages and they are used to translate the project information to them in a form they understand. Interviewing TIST members, AENOR verified their knowledge about the risks and benefits of the project and how their opinions are collected to be considered in the project decisions and planning. Section 2.3 of the MR provides further information about the measures for the participation of stakeholders in the decision making and the procedures for the grievances and conflicts.

Project activities designed to bring about benefits to biodiversity overlap quite with climate. It is expected that through the restoration of degraded farmland by the planting of indigenous trees, isolated woodlots will be linked and connectivity of wildlife between natural forests will be improved. In addition, among the planted trees there are the Red Stinkwood (*Prunus africana*), the Spanish Cedar (*Cedrela odorata*) and the Blue Jacaranda (*Jacaranda mimosifolia*) which are listed as vulnerable on the IUCN Red List.

The PP monitors tree species within the project zone. Section 5 of the MR shows the biodiversity monitoring results and an assessment of net positive biodiversity impacts for this monitoring period. Section 2.1.10 of the MR describes the contribution of the project to sustainable development goals.

The implementation plan for the project activities has been also provided to the AENOR team along with the budget and implementation schedule. The project has achieved its objectives in Climate, Community and Biodiversity by implementing project activities in every program area as results confirm.

This is the first verification. There has been no methodology deviation, project description deviation nor minor change to the project description. No new project instances have been added to the project during the current monitoring period.

In conclusion, during this verification process, AENOR has not detected project changes in regards of the project title, its purposes and objectives. As such, the project activity accurately reflects the proposed project which is mainly focused on the reforestation of TIST members' lands. Through on-site interviews with key staff, the auditor's team confirms the main objective of the project activity.

AENOR checked the monitoring plan contained in the validated PD and compared it with the monitoring report to verify whether there was any difference that would cause an overestimation of the GHG emission removals in the current monitoring period. AENOR has confirmed that there are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the PD and the applied methodology. Also, the PP effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources as required by the monitoring plan and the applicable methodology.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the revised monitoring plan of the validated PD. Necessary management system procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are no remaining issues from previous verification (this is the first verification).

The project has not participated nor been rejected under any other GHG programs. GHG emission removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit.

Hence, after a complete review of the different documents provided and the interviews carried out, AENOR is able to confirm that the project implementation is in accordance with the project description contained in the PD and the implementation status described in the MR. There are no material discrepancies between project implementation and the project description.

4.3.2 Risks to the Community and Biodiversity Benefits (G1.10)

The MR describes (section 2.2.6 Risks to the Project) the risks to the project's benefits. The main risk is the carbon market itself. Reduced revenues from the sale of VCUs would mean that farmers would be less motivated to be members of the project, since they receive cash from the GHG program, and also because the PP uses its share of the revenues from the sale of GHG credits to operate the program. The PP mitigates this risk by managing the project at the lowest costs possible. It has deployed a sophisticated, yet easy to use, monitoring system and relies on capacity building with the Small Group members and their desire to improve their lives.

An additional human induced risk is farmers dropping out of the program. This is mitigated by the fact that there are thousands of individuals involved and any carbon removals loss would be compensated by the increase in carbon removals from the remaining trees on the program. The Audit team has reviewed dozens of GHG contracts /28-51/, and interviewed dozens of relevant stakeholders who confirmed the massive amount of project participants located alongside the country.

Natural risks include drought, pests, and fire. These, however, are mitigated by the fact there are thousands of individual PAs spread over thousands of square kilometers.

In addition to these risks, the PP has developed a Non-Permanence Risk Report /3/ to estimate the risks on Climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.0.

AENOR deems that the PP correctly identified the risks to the project benefits but the most important is that has designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community and biodiversity.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

The MR states in section 2.2.7 Benefit Permanence that the actions implemented by the PP to maintain and enhance the benefit permanence of the project are based on trainings /9-12/ directed to demonstrate the benefits of the project continuation to the farmers members of the TIST program. Specifically, training on the benefits of different trees species planting, maintenance of sustainable woodlot for wood and charcoal, and biodiversity benefits from maintaining trees, as more productive soil, edible indigenous plants, etc.

AENOR verified through on-site interviews in February 2023 that TIST members are aware that the permanence of the project's benefits has a direct positive impact on their well-being. When asked whether they would continue planting trees on their groves even without the support of the project, the vast majority of farmers responded affirmatively. Thus, AENOR considers that the activities planned and implemented by the PP are appropriate to ensure project benefits permanence beyond the project lifetime.

4.3.4 Stakeholder Access to Information (G3.1- G3.3)

The PP has made all of the project documentation available at TIST website. For those stakeholders without internet, the project has developed its Mobile TIST website that is low bandwidth and designed to work with a mobile phone. Additionally, stakeholders are informed by email of the publication of project reports both on TIST website and Verra registry.

Furthermore, cluster meetings allow stakeholders to learn about the project, request more information, and provide feedback. Individual clusters are notified at their monthly cluster meetings and through dissemination of the newsletter The Tree /128/. These newsletters include the TIST URL, as well as updates and information about the program. These newsletters are distributed monthly in the local languages of participants. They further include contact information for those with questions.

Regarding information about potential costs, risks and benefits to communities, when farmers seek to join the project, they complete an application and registration process. This process of applying can last up to 7 months. During this time, cluster servants provide capacitation to the farmers on the activities and structure of TIST, through participation in cluster meetings and training sessions. This education occurs prior to baselining and formal registration into the program. In these meetings, farmers are given a chance to speak with current farmers, who can communicate their own experiences with the project. About this process, the audit team has reviewed the TIST information, TIST Intro FAQ /18/, TIST SG Eligibility Requirements /19/, TIST SG Membership Application /20/, TIST Values /21/ and the GHG contracts /28-51/.

According to the MR, the PP used the cluster and small group structures to disseminate information about the VCS/CCB verification process. The audit team reviewed Exhibit 46 Cluster Meetings Report /9-10/, with hundreds of meetings that have happened in the previous years.

This information has been corroborated by all the stakeholders interviewed. Farmers have declared to be regularly updated on the project implementation, via cluster meetings, and confirmed that project documentation is accessible, including MR summaries and bulletins regarding project implementation. All interviewees confirmed to have been appropriately informed before being requested to enroll or sign the GHG contract to join the project. In addition, the process was confirmed by the details provided by the cluster servants/quantifiers interviewed by the audit team. All interviewed stakeholders were well aware of the purpose of the verification process and demonstrated to have at least basic knowledge of the VCS and CCB programs.

Moreover, the audit team visited the project area in February 2023, and arrange several meetings with dozens of relevant stakeholders. To gather the most spontaneous and unbiased opinions as possible, the auditors elaborated a randomly generated list of farmers to interview using the information provided in the spreadsheet *TIST UG PD-VCS-011i App08 Verif 01 Monitoring Data 230401v4/5/*. The PP coordinated with the farmers and the other stakeholders the availability for the interviews and facilitated direct and independent communication with the audit team in each of the regions visited. More information about the on-site visit in Sections 2.4 and 2.5 of this verification report.

Thus, AENOR deems that the PP has provided appropriate access to information to communities and other stakeholders regarding project implementation and results, about potential costs, risks and benefits of the project to the local stakeholders, and regarding the VCS/CCB verification process.

4.3.5 Stakeholder Consultation (G3.4 – G3.5)

According to the MR, the stakeholders are primarily the individual members of the TIST program, which are mainly subsistence farmers. They own, or have rights, to the lands where the project activities take place and own the trees and tree products that are the focus of the climate change portion of the project. They join the program voluntary. TIST holds regular meetings at various levels (Small Groups, Cluster and Leadership Council) to maintain communications among the members.

When TIST begins in an area, they contact community leaders, village heads/village leaders, local NGOs and local government officials to determine if there is an interest in the program. If there is an interest, TIST holds a public seminar to present the program, answer questions, address concerns and receive comments. This is followed by regular and ongoing meetings where the public is invited to attend. TIST representatives have met with numerous State, District and Village officials seeking comment and showing them the project. In addition to the meetings, information about TIST is disseminated by word of mouth; using “The Tree”, a multi-lingual newsletter published by TIST Uganda; and direct contact with community leaders and government officials.

At the Cluster level, member farmers meet with TIST representatives regularly, where they have an opportunity to ask more questions and make more comments. Since one of TIST’s main focuses is adopting best practices, these are forums to review what is working about the program and how it can be improved. Changes to the program are announced in the newsletter.

Communications between project management and the TIST members was described as suitable by the interviewed members. Communications between the project and stakeholders is effective and nearly constant in many ways.

Regarding relevant project implementation stages, TIST Uganda sent their first stakeholders to a TIST seminar that was happening in Tanzania in July 2003, as can be found in PD footnote 40, Tanzania newsletter, August 2003 (information reviewed by the audit team). Other stakeholder meetings had happened consequently, such as the one that happened in May 2005 with the National Focal Point for the UNFCCC (see footnote 41 of the PD with Bwango email references), a weeklong seminar with Ugandan farmers in October 2005 in Bushenyi (see footnote 42 of the PD with Bwango email references), an Environmental Impact Screening in 2006 /58/, and many other meetings described in the PD, with their references already assessed by the audit team. This Way, TIST program started to implement the Cluster system in Uganda with funding secured in 2015. The audit team confirmed this information through interviews made to relevant stakeholders during the on-site visit in February 2023.

Moreover, regarding Continued Consultation and Adaptive Management, TIST has a collection of written stakeholder comments /95-102/, as can be found in footnote 48 of the PD, already assessed by the audit team. Stakeholder feedback is constantly being incorporated into the program. However, TIST's approach is not simply to solicit feedback and then adjudicate what suggestions are meritorious. Farmers are able to provide suggestions and advice from their own life directly to members of their Small Groups and their Clusters. Ideas that work for a Small Group or Cluster are then shared via TIST Quantifiers and through the newsletter- this "networking effect" is one of the main benefits associated with the TIST program. For instance, one community began to use the structure and byproducts of participation in TIST to begin making soap. Their success was then recorded and shared through the newsletter. Similarly, successes with apiculture and agroforestry practices have been disseminated across the program area. The network of TIST Quantifiers and representatives, combined with the thousands of Cluster meetings occurring annually, provide numerous contact points for local, national, and international organizations to make contact and provide input. Thus, TIST is able to leverage its networks into a structure providing continuous feedback and consultation. These examples have been assessed during the on-site visit of the audit team, as per the interviews maintained with relevant stakeholders who confirmed the continued consultation structure maintain by the PP.

Cluster meeting are held about once per month at each cluster where Small Group representatives (TIST Members) attend with Cluster leaders and Cluster Servants for training, to receive payment and to discuss any issue brought up by the members. The audit team visited the project area and got reunited with dozens of relevant stakeholders, including farmers and cluster servants. Moreover, Exhibit 46 (Cluster meetings) /9-10/, documents 867 meetings in Uganda from up to 7 June 2021 which include 2,389 person-sessions on What is TIST, TIST Eligibility, TIST Values, Developing Best Practices and GHG Contracts /18-21/28-51//. Dates and locations are provided. The meetings have been held at 62 clusters. The Cluster Meeting Checklist gives an idea of the contents of a typical meeting /11/.

Seminars are held periodically where representatives from multiple clusters are invited. The Seminars include reports from the areas, program updates, reaction to events, program issue, training and more /12/. All of these documents have been assessed by the audit team during the desk review.

TIST Uganda has published 131 issues of "The Tree" newsletter through 2021 containing 604 articles. All of these newsletters are found in the TIST website. The audit team sampled them to find relevant information. The PP print about 1,500 issues per month and distribute them at Cluster meeting, as confirmed by relevant stakeholders interviewed during the on-site visit. The Small Group representative takes them back to their group to share. Exhibit 53 /128/, reviewed by the audit team, is an index listing all articles.

AENOR deems that the stakeholder consultation practices carried out by the PP during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs and institution, as well as optimizing community benefits. Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective in allowing stakeholders to influence the project implementation. The stakeholder input has been properly documented and it is appropriately reflected in the project's documents.

4.3.6 Stakeholder Participation in Decision-making and Implementation (G3.6)

The stakeholder involvement in the PD as well as the stakeholder communication system is described in the validated PD (Section 2.3.10) and the MR (Section 2.3.10).

According to Section 2.3.10 of the MR, it should be noted that TIST was designed so that subsistence farmers, especially women, would be eligible for revenues from the sale for GHG credits. As described in Section 2.3.7 of the PD, the PP began consultation with farmers in Tanzania to determine how to develop the program on the ground that worked for and benefitted the farmers. Ugandans were invited to participate. The PP had the benefit of Ara Bannyanga, a Ugandan elder, to help guide the development of TIST Uganda to make sure we conformed with Uganda norms.

CAAC has no ex-pat managers in Uganda as was acknowledged by the audit team during the on-site visit. All of the host country leaders are Ugandans from the project areas. As such, they are in-grained in the culture and operate TIST in regard to cultural sensitivity. They lead the seminars. The Cluster leaders are from the Cluster and lead the meetings and handle the administrative function of the Cluster. Ugandans from the program write the newsletter and have members write short articles. The Cluster Servants/Quantifiers and Auditors are Ugandans, often from one of the local Clusters. The audit team interviewed dozens of relevant stakeholders on-site in February 2023, confirming the role of each member, and that all of them are Ugandan, and not ex-pats.

Gender sensitivity is built into the program. It was designed for gender equality from the beginning. Against culture norms for male leadership and domination, the PP required "one man and one woman" to attend seminar and be Small Group representatives at Cluster Meeting. The PP try to maintain 50% women on the Leadership Council and are currently at 40%. Cluster Leaders are about 50% women and women are 64% of the Cluster Servant. A woman is in charge of the expansion and a woman is in charge of the accounting. CAAC employees are 75% women. The I4EI executive director and a major CAAC stockholder is a woman. Their participation in TIST has meant that gender sensitivity is front and center with everything we do. Women make up over 35% of the members in a culture where typically men are head of the household. 38% of the signatories of the GHG contracts are women and 40% of the prepayments and profit share go to the women. The audit team could access the grove summary /4-5/, with thousands of members participating in the project, and a relevant number of them were women. Moreover, during the on-site visit, the audit team interviewed leaders who were women, among other people participating in the project.

Moreover, TIST has a sexual harassment /16/ policy reviewed by the audit team that describe, among other things, the following:

- “Sexual harassment is defined as any unwelcome or unwanted sexual advance, request for sexual favors, or other verbal or physical conduct of a sexual nature from someone in TIST that creates discomfort and/or interferes with the job.”
- Harassment due to race, religion, sex, sexual harassment, national origin, disability or age status will not be tolerated in TIST. Such conduct is subject to discipline, up to and including termination.
- Any worker who believes he or she is a victim of sexual harassment must immediately report any incident to the Leadership Council.
- TIST will not tolerate retaliation against any worker who complains of sexual harassment or provides information in connection with any such complaint.

The audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops. Community members demonstrated awareness and consent of the project's activities. In the opinion of AENOR that the communication and consultation plan is being implemented as described in the project design document and that it enables effective participation in culturally appropriate and gender sensitive manner with all communities.

Regular Small Group and Cluster meetings are carried out in which farmers can provide input. Feedback provided by the stakeholders has been used to better design and implement capacity building activities.

4.3.7 Anti-discrimination (G3.7)

The PP has developed and is implementing a sexual harassment policy and non-discrimination policy (see Exhibit 34 /15/ and 35 /16/) in order to ensure compliance with CCB Standards and to avoid discrimination or harassment based on gender, race, religion, and sexual orientation. This policy is enforced through grievance system in place that provides all project employees, members, and any other stakeholders with a quick-response system in the event that any discriminatory actions or sexual harassment does occur. The audit team has received and reviewed both the sexual harassment and non-discrimination policy, and interviewed people on-site which confirmed both policies are being applied properly, without any inconsistencies.

During the verification process, the audit team did not find any evidence that the project is engaging in any form of discrimination. AENOR checked and confirms that the PP is applying specific measures to prevent discrimination and to guarantee equal opportunities for community members, including women and vulnerable and/or marginalized people, during the monitoring period.

4.3.8 Stakeholder Feedback and Grievance Redress Procedure (G3.8)

The PP has developed a Grievance Policy (see Exhibit 33 Grievance Policy /15/). Grievances will first be brought to the attention of the Leadership Council, where the issues can be compared to standard TIST policy, TIST values and/or the Greenhouse Gas agreement among the Small Group members and the PP. The policies and values are the subject of training at seminars, in the field and are published in the newsletter The Tree. Unresolved issues will be presented to TIST Management. Where precedence or policy exists, they will be used in final decision-making. Where new issues arise that are outside the existing precedence, or policy, the issue shall be brought to the next seminar or Leadership Council meeting, where decisions are made by representatives of the Small Groups, Uganda Staff and TIST Management. If conflicts or grievances cannot be resolved internally, CAAC and the aggrieved party shall agree upon a mediator to whom they shall submit the issue. Any grievances not resolved through mediation shall be

subject to arbitration in through the Chartered Institute of Arbitrators, Uganda Branch within 30 days of the close of mediation.

AENOR held on-site interviews with TIST members and project staff and confirmed their knowledge of the grievance redress procedure described above. No evidence of grievances raised during the monitoring period were found. AENOR is able to confirm that the grievance procedure described in the MR and the Grievance Policy complies with the validated project design.

4.3.9 Worker Relations (G3.9 – G3.12)

Project staff receive ongoing training as needed and attend training seminars. A manual has been developed for quantifiers capacitation. During the seminars, they are trained on the TIST monitoring plan, which includes use of the PDAs and GPS, use of the custom data collection software, how to maintain their data, synchronizing their data with the TIST server, the importance of good data, taking tracks of the Project Area perimeters, taking secondary tracks of the Project Area perimeters, counting trees, the importance of proper tree counts, identifying tree species and tree ages, taking proper circumference measurements, keeping accurate expenses, GHG contracts and any new program initiated.

Besides project staff, all TIST farmers are provided with regular seminars via cluster meetings. The trainings include TIST values, conservation farming, biodiversity, cook stoves, the GHG contract, climate change, selecting tree species, the benefits of different species, preparing nurseries, tree management, HIV/AIDS, malaria and other subjects of interest to the members.

The audit team verified through the on-site interviews to project staff and TIST farmers that the training is being delivered in an effective way, building locally useful skills and knowledge to increase local participation in project implementation, and that there is not discrimination towards women and vulnerable and marginalized people. For more information about the meeting and activities performed during the on-site visit, check Sections 2.4 and 2.5 of this validation report for more information.

The MR section 2.3.14 describes the policy for employments opportunities. Although the main management staff and computer development are in the US, the Uganda program is run by Ugandans. All TIST members have an opportunity to be group leaders, regardless of education or gender. TIST members are utilized as employees based on achievement, not gender, education or social status. TIST holds regular training seminars for Quantifiers/Cluster servants and conducts regular audits. The tech support and QAQC is led by TIST members that rose through the program based on their abilities.

All project staff interviewed by the audit team were asked about how they reach their current position. All of the interviewees confirmed the hiring process and criteria followed by the PP and described in the MR. AENOR did not find any sign of discrimination regarding employment and considers that the PP has provided equal opportunities to all community member to fill work positions during the monitoring period. Community members are selected based on their capacity, merit, and aptitude. The PP has a gender equality policy, as demonstrated by the number of women hired by the project (15 out of 38 total staff), among other things.

The rights and obligations of workers are observed and enforced in accordance with The Employment Act, 2006 and the National Social Security Fund Act, Cap 222. The audit team accessed the documentation provided to new employees, so that they know an overview of their rights when hired or at training meetings, the TIST Uganda: Employee Rights Exhibit 16 /14/. Moreover, during the on-site visit, the audit team

inquired actual project employees if they were aware of this documentation when they were hired, and they confirmed it.

The employment contract used by the PP was vetted by local counsel that reiterates the more important parts of the relevant employment law such as salary, types of leave, rest days and termination. Quantifiers are independent contractors. Their contract has been reviewed by local counsel. Workers are given the contract to read well in advance of signing and given the opportunity to ask any questions about the terms. The audit team has locally accessed to some of these contracts, and they were translated by local people simultaneously.

In relation to occupational risks, the PP has developed a SOP to address safety /13/. To ensure that safety policy and safety issues are understood, each quantifier are briefed on the safety policy annually. In these documents potential occupational risks are identified and measures and procedures are defined to eliminate or minimize them.

AENOR did not detect noncompliances with them checking the documents provided and interviewing to the workers. Then, the audit team deems that the project fulfills with CCB requirements related to labor relations.

4.3.10 Management Capacity (G4.2 – G4.3)

The MR shows (section 2.4) that the technical skills of the PP and the project staff were maintained and that project activities were implemented successfully. CAAC have proven experience and capacity in the development and management of AFOLU project, including experience in other VCS/CCB projects. The MR states that CAAC has been successfully operating TIST programs for over 20 years in four countries. Currently, TIST has 14 VCS projects that have been validated and verified.

As listed in Section 2.1.4, the PP has partnered with The Institute for Environmental Innovation (I4EI). I4EI is a US non-profit focused on co-benefit improvement. They have worked with the following to improve TIST:

- DLA Piper (an international law firm), they helped the PP improve the GHG contract with the Small Groups.
- Digital Education Futures Initiative has deployed a mobile phone-based education platform centred around TIST farmers.
- Antares Research is working to improve the assessment of program's impact on UN SDG goals (in development).

All three entities have provided valuable additions to TIST. However, they are considered beneficial additions and were not needed to fill any “gaps” in the project. As noted in 2.4.1 and 2.4.2, the PP and TIST have all the relevant experience is need and is operating 14 others successful TIST projects.

The project has passed already the break-even point. The audit team was able to confirm these statements with the updated budget and cash flow worksheet and financial statements provided by the PP /24-27/, all of them confidential. See more information in the Financial Sustainability Section of the validation report.

The PP has defined a set of values to guide the behavior of all people related to the project and all operation developed. These TIST values /21/, reviewed on several occasions alongside this validation report, are

taught to all TIST members as part of the regular training topics of cluster meeting. Cluster servants and other staff are lectured about the values as part of their specific training. These values can be found in the seminar's notes shared by the audit team /12/, and in some of the "The Tree" newsletter as can be seen in footnote 62 of the PD, already reviewed by the audit team in the webpage (particularly, newsletter from March 2015, May 2017, March 201, April 2018 and January 2018, among others). The audit team also reviewed the Exhibit 46 Cluster Meetings /9-10/, a spreadsheet with hundreds of cluster meetings that have happened in the last years. Again, the audit team also reviewed the TIST intro FAQ and SG Eligibility Requirements /18-19/, among other things, and also the Grievance Policy, as it is in line with the claims made by the PP about avoidance of Corruption and Other Unethical Behavior.

The audit team considers that the project management has defined and set a strong and comprehensive framework to prevent the commitment any kind of illicit acts by project staff. No evidence of any form of corruption or illegality was found during the review of the provided evidence and the interviews by the audit team. AENOR deems that the project possesses and is maintaining the key technical and management skills required and the financial health of the PP is adequate to its successful implementation.

4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

The TIST financial plan /26-27/, CAAC Financial Statements /24-25/ and 20 individual Carbon Credit Sale Agreements with Small Groups /28-51/ is considered commercially sensitive, and it is not publicly available. AENOR has checked the information and is able to confirm that it meets the VCS Program definition of commercially sensitive information and that it is not related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission removals of the project.

4.3.12 Rights Protection and Free, Prior and Informed Consent (G5.1-G5.5)

There are four main types of land tenure: customary tenure (the most widespread, recognized in the Constitution), leasehold tenure, freehold tenure and Mailo land (the right of use is given by traditional kings, farmers are considered as tenants).

The ownership status of each project area in this project is listed by the PP in the validation spreadsheet /4/. Of the total project areas (groves), 83.6% are customary tenure, 2.7% are registered deed, 7% are permission of landowner/local authority, and the rest is under other type of land tenure.

The project areas are controlled by the farmers, which held the rights of the lands in any of the forms described above. They voluntarily signed GHG contracts to participate in the project and become TIST members and maintain the ownership over the land and the planted trees. The audit team could access several GHG contracts /28-51/ personally signed by members who were interviewed by the audit team on-site as well.

The project is developed on private lands owned by the TIST members that joined the project freely. As part of the GHG contract agreement, Small Group members attest their ownership and/or right to use the land where they plant trees. The project will not encroach uninvited on private property, community property, or Government property. The project participation is voluntary and does not take any lands or encroach on any lands.

The audit land selected a random sample of project areas (groves) of the project and verified that all of them have their respective GHG contract /28-51/ signed by the holder of the land ownership. Moreover, the

audit team visited the project area in February 2023, and confirmed with dozens of relevant farmers that they have signed already their GHG contracts, and they are being respected of their property rights, among other things.

As mentioned above, the project takes places on private lands owned by the TIST members that joined the project freely. All project areas are owned by the TIST members, which have signed GHG contracts with the PP. Thus, the project does not encroach uninvited on private property, community property, or government property.

To ensure free, prior and informed consent (FPIC), project participants engage in an application and registration process before joining (more information in Section 2.5.2 of the MR, in which the PP describes broadly the process). Interested farmers attend a Cluster meeting and form a Small Group and attend at least one more meeting before they are given an application packet. Over the coming months, the new Small Group will receive training at the monthly Cluster meetings. A trainer will record which topics they have received training on until the list of topics is complete. At this point, they are ready to fill out the application, review eligibility requirements, and request a Small Group Interview. The interviewer meets the group and assesses whether they are eligible and have been conducting TIST Best Practices. Only after this are they entered into the database as an Applying Group and eligible for a baseline. If the baseline confirms eligibility, the GHG Contract is reviewed and signed by each member. The GHG contract is designed to be understood and is clearly explained as a payment for services which does not bestow upon TIST any ownership of physical resources, including land.

The audit team verified with on-site interviews with TIST famers that the above-described process is followed by all participants before signing the GHG contract /28-51/. Thus, the free, prior, and informed consent (FPIC) has been obtained of those whose property rights are affected by the project through a transparent, agreed process, particularly during the monitoring period.

Appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project. By contract, they receive an advanced carbon payment (tree payment), 70% of the profits from the sale of their carbon and all the tree products. They keep the trees and land and any other benefits that they derive from membership. The audit team reviewed the contracts of the interviewed TIST members (more information in Sections 2.4 and 2.5 of this verification report) and cross-check the information with each of the signatories and found the information to be correct.

As described in Exhibit 40 Quantifier Manual /7-8/, farmers are asked a series of questions regarding displacement as part of the baseline survey executed by the quantifiers before accepting lands which might not comply with relevant requirements of the VCS and CCB Standard. Some information that can be found in this Exhibit:

“The following questions are to determine if a farmer had to displace any regular activities as a result of planting TIST tree groves. Sometimes, when activities are displaced, this causes the farmer to clear trees on their own or other people’s land. Since cutting down trees causes deforestation, TIST does not want members to cut trees in one place so they can plant them in another. This takes away the positive environmental effects of tree planting, and can even have negative effects when older, larger trees are cut down unnecessarily. NOTE: If while interviewing a farmer about displacement you find that they have been cutting trees as a result of displacement of activities from TIST tree groves, educate them on the dangers and ask them to stop.”

Answers of the questionnaire process executed by quantifiers are summarised in the Grove Summary, Appendix 4, provided to the audit team /4/, including relevant information about displacement, existing forest, cultivation or grazing, etc.

Moreover, the audit team visited the project area, and interviewed not just the quantifiers who accompanied the audit team to the groves, but also the farmers, both of them confirming this process and the protection of their property rights.

The project does not encroach uninvited on private property, community property, or Government property and does not require or involve the involuntary relocation of people or of activities important for their livelihoods or culture.

According to information provided in the MR and gathered from authorities and the PP, AENOR can confirm that the project protects the rights of indigenous peoples, communities, and other stakeholders in accordance with the Climate, Community & Biodiversity Standards and the validated project design.

Based on the information provided, AENOR deems that the PP has properly mapped the tenure, use, access and management rights to lands in the project zone. AENOR deems that all property rights are recognized, respected, and supported by the project. Thus, AENOR's audit team confirms that property rights protection have been assured by TIST.

4.3.13 Legal Status (G5.6)

The MR lists all the relevant national and local laws and regulations in section 2.5.6. Evidence of its fulfilment is considered complete. AENOR did not detect during the verification process any incompliances related to laws and regulations.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Procedures for quantifying the GHG emission removals generated by the project during the monitoring period were conducted in accordance with the *AR-ACM0003 A/R Large-scale Consolidated Methodology. Afforestation and reforestation of lands except wetlands v2.0*. The verification team performed an intensive review of all input data, parameters, formulas, growth models, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the CDM documentation, methodology modules, and tools.

Furthermore, the verification team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by the PP in spreadsheet format to ensure all formulas were accessible for review. The verification team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Quantification of baseline emissions and/or removals

Section 3.2.1 of the MR describes the procedure for quantification of baseline emissions and/or removals in accordance with AR-ACM0003 methodology.

Baseline carbon stocks have been estimated using the following required CDM tools: (1) AR-Tool12, (2) AR-Tool16 and (3) AR-Tool14.

(1) AR-Tool 12, Estimation of carbon stocks in carbon stocks in dead wood and litter.

- Standing dead wood carbon stocks and litter, are optional pools according to the AR-ACM0003 Methodology. The PP has opted not to select these pools for account of carbon stock changes.

(2) AR-Tool16. Estimation of soil organic carbon stocks

- Soil Organic Carbon (SOC) is an optional pool according to the AR-ACM0003 Methodology. The PP has opted not to select this pool for account of carbon stock changes.

The equation for measuring baseline net GHG removals by Sink (see AR-ACM0003, Section 5.4 for more information) is:

$$\Delta C_{BSL,t} = \Delta C_{TREE_BSL,t} + \Delta C_{SHRUB_BSL,t} + \Delta C_{DW_BSL,t} + \Delta C_{LI_BSL,t}$$

According to the MR, as per previous statements, the TIST project is solely focused on the growth and monitoring of trees. Thus, in accordance with the Methodology AR-ACM0003, TIST chose to account for aboveground and belowground biomass, but decided not to account for the potential increased sequestration of dead wood, litter, or soil organic carbon (more information of the parameters in the MR). Thus, the baseline for these values shall be assumed to be zero, and the baseline calculation shall be:

$$\Delta C_{BSL,t} = \Delta C_{TREE_BSL,t}$$

To calculate the $\Delta \text{CTREE_BSL}, t$, in accordance with the Methodology applied, the PP applied the “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities” tool (AR-TOOL 14).

The calculation of the baseline carbon stocks is done in Appendix 04, Validation Data, “3.2.1a Baseline Strata” worksheet (this spreadsheet has been reviewed by the audit team on several occasions alongside this PD /4-5/). Baseline trees are stratified separately in Appendix 04, worksheet “Baseline Trees.” Baseline trees were measured once at the time of baseline. The average DBH was determined (cell I3471) and the average stem density was determined (cell D3472). The DBH and stem density was used in worksheet “3.1 Baseline Trees” and annual projections were made to grow the trees over the project lifetime. The projected DBH values (column B) were used in an allometric equation ($Y = \exp\{-1.996 + 2.32 \cdot \ln(D)\}$) to obtain annual aboveground and belowground biomass (column D). The average stem density (column C) was applied to the biomass (column D) and the tonnes of CO₂ per hectare were determined (column E). The baseline trees are projected to sequester 45 tonnes per hectare at the end of the 60-year project life.

(3) AR-Tool14, estimation of carbon stocks and change in carbon stocks of trees and shrubs.

- According to the AR_ACM0003 Methodology, as reviewed by the audit team, the baseline carbon stock in trees can be accounted as zero if all of the following conditions are met:
 - o The pre-project trees are neither harvested, nor cleared, nor removed throughout the crediting period of the project activity. The PP has considered these baseline trees and does not harvest, clear, or remove them. The audit team visited several project instances (groves), and interviewed dozens of relevant stakeholders and farmers, and they confirmed there are pre-project trees which have not been removed or harvested.
 - o The pre-project trees do not suffer mortality because of competition from trees planted in the project, or damage because of implementation of the project activity, at any time during the crediting period of the project activity. The PP states that this requirement is true for the baseline trees, as farmers plant trees at least 2 meters in spacing. Project planting takes place away from baseline trees, as could be acknowledged by the audit team during the on-site visit in February 2023.
 - o The pre-project trees are not inventoried along with the project trees in monitoring of carbon stocks but their continued existence, consistent with the baseline scenario, is monitored throughout the crediting period of the project activity. According to the PP, TIST only counts and measures project trees. Baseline trees are not included in ex-post carbon calculations. An inventory of pre-project trees is collected during the baseline visit and their continued existence can be confirmed over the life of the project. The audit team visited several groves during the on-site visit of February 2023 and compared the measured trees during previous years with the ones measured during the on-site visit, confirming that none of the baseline trees were the ones measured in any of the previous quantifier processes in each grove.

Thus, the audit team deems that change in carbon stock in baseline tree biomass within the project boundary in year t , is zero.

Quantification methods, data and parameters used in the equations, and any references to any other data sources used, including documentation used as the basis for assumptions and sources of data, have been reviewed through the following process:

1. All the assumptions made for the different carbon pools not mentioned in the previous assessment are in accordance with requirements of AR-ACM0003, AR-Tool14, AR-Tool12 and AR-Tool16, respectively.
2. AENOR's audit team has verified the process of calculation of ex-post baseline emissions using at the same time the spreadsheets /4-5/ facilitated by the PP to properly understand how they have been calculated.

Quantification of project emissions

Project emissions are considered zero. As addressed initially in the PD and assessed in the validation report, this is due to the manner in which the Project is operated, such as: no vehicles, manual labor conducted by the small-hold farmers on their own land, restrictions on chemical fertilizers, no clearing of baseline trees and minimal disturbance of the ground for planting.

Project removals are calculated using the process described in the PD and repeated below. This work, already assessed by the audit team, can be found in Appendix 08, in the Ex-Post Strata sheet /5/.

To calculate the ex-post change in carbon stock, the PP applied the method found in 6.2 of AR-TOOL 14 "Direct estimation of change by re-measurement of sample plots" (the audit team reviewed the method described in this tool, coinciding what has been applied by the PP). Per the methodological tool, "the same sample plots are measured on two successive occasions and the plot-level change in biomass is obtained by subtracting the plot biomass on the first occasion from the plot biomass on the second occasion."

Trees in this PD are stratified and monitored separately from baseline trees, as could acknowledged the audit team during the on-site visit in February 2023. Because they are new trees, biomass is considered to be zero at project star, according to what is allowed by AR-Tool 14. The project stratifies trees by age and species; sequestration is measured across 100% of plots (each project instance or grove is a plot, so there are measurements made in each grove of each project participant). A step-by-step explanation of this process is clearly described in the PD, from Step 1 to Step 10. The audit team reviewed this procedure applied, and coincided it is in accordance with the AR-Tool 14. Moreover, this review process was crosschecked with the spreadsheet calculations /4-5/, coinciding with the information reported.

As a very relevant thing, the PP mentioned in Step 4 allometric equations for Pinus, Eucalyptus, Grevillea, Cupressus and Other, with the relevant link of reach, in accordance with AR-Tool 14 (see them below).

Pinus³: $Y = 0.887 + [(10486 \times (DBH)^{2.84}) / ((DBH)^{2.84} + 376,907)]$
 Eucalyptus⁴: $\text{Log } Y = -2.43 + 2.58 \text{ Log } C$
 Grevillea: no species-specific equations, the PP used "Other" equation

³ IPCC 2006 AFOLU, Annex 4A.2, Table 4.A.1. Temperate/Tropical Pines.

⁴ DH Ashton, "The Development of Even-aged Stands in Eucalyptus regnans F. Muell. in Central Victoria," Australian Journal of Botany, 24 (1976): 397-414, cited by Tim Pearson, Sandra Brown and David Shoch, in "Assessment of Methods and Background for Carbon Sequestration in the TIST Project in Tanzania," Report to Clean Air Action Corporation, (December 2004).

Cupressus: no species-specific equations, the PP used "Other" equation
Other (default)⁵: $Y = (0.2035 \times DBH^{2.3196}) \times 1.2$

Where:

Y= aboveground dry matter, kg (tree)-1
DBH = diameter at breast height, cm
C = circumference at breast height, cm
ln = natural logarithm
exp = e raised to the power of
1.2 = expansion factor to go from bole biomass to tree biomass

Other relevant equations are the ones defined as Equation 3, 4 and 5, and they can be found in the MR and below.

$$\Delta C_{TREE} = (44/12) \times CF_{TREE} \times \Delta B_{TREE}$$

$$\Delta B_{TREE} = A \times \Delta b_{TREE}$$

$$\Delta b_{TREE} = \frac{M}{\sum_{i=1}^M W_i} \times \Delta b_{TREE,i}$$

This process is demonstrated in the Ex-Post Strata and Statistics sheets in Appendix 08 /5/. A summary of biomass estimation strata and corresponding biomass (with supporting evidence) is found in the Statistics worksheet. This information is used in the Ex-Post Strata sheet to determine the biomass of each stratum. TIST then applied a root-to-shoot ratio of 0.27 and a carbon fraction of 0.47 to solve for the CO₂ in each Strata. Complete work is found in columns AC-AL of the Ex-Post Strata worksheet.

The methodology allows for an uncertainty discount of 0%, if the uncertainty is less than 10%. TIST Quantifiers count every tree in each discrete project area. Counting each tree is 100% sampling and provides greater than 1% precision, at the 95% confidence level. Up to 20 circumference readings for each stratum in a project area have been taken and archived to develop a localized database of growth data by strata. This data will provide the circumference data for each stratum. This sampling will exceed the 10% precision at the 90% confidence level required by the methodology. The audit team visited the project area, particularly more than 15 groves, and asked the quantifiers to explain the measuring process, and how many trees they count in each project instance.

Quantification methods, data and parameters used in the equations, and any references to any other data sources used, including documentation used as the basis for assumptions and sources of data, have been reviewed through the following process:

1. All the assumptions made for the different carbon pools not mentioned in the previous assessment are in accordance with requirements of AR-ACM0003, AR-Tool14, AR-Tool12 and AR-Tool16.
2. AENOR's audit team has reviewed the process of calculation of the project emissions using at the same time the spreadsheets /4-5/ facilitated by the PP to properly understand how they have calculated.

⁵ Tim Pearson, Sandra Brown and David Shoch, in "Assessment of Methods and Background for Carbon Sequestration in the TIST Project in Tanzania," Report to Clean Air Action Corporation, (December 2004).

Leakage

Per AR-ACM0003 Section 5.6., leakage emissions are estimated using:

$$LK_t = LK_{AGRIC,T}$$

The possibility of GHG emissions caused by displacement of pre-project agriculture activities have been considered by the PP using AR-Tool15, "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity".

TIST farmers are smallholder farmers that rely on their land for subsistence agriculture. Since they need most of their land to grow foods and because the value of their crops far exceeds the GHG revenues that are available, displacement of agricultural activities is extremely limited. In addition, Small Groups are asked, "Will any activities be displaced?" In each case, members surveyed confirmed that no deforestation occurred as part of this activity displacement. The audit team verified this information by interviewing TIST farmers during the on-site visit in February 2023 about displacement of agricultural activities due to the project and confirmed that it is negligible. The audit team also visited the project area, particularly more than 15 groves, confirming this information by visual observation.

Thus, according to AR-TOOL15, leakage is to be considered as zero.

Net GHG Emission Removals

Calculation of emission removals has been provided. The audit team has found the calculation traceable and in accordance with the applied methodology.

The following table summarizes the estimated baseline, project and leakage and the estimated net GHG emission removals.

Year	Baseline emissions or removals (tCO ₂ e)	Gross Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission removals (tCO ₂ e)
2003	0	1,320	0	1,320
2004	0	32,748	0	32,748
2005	0	32,748	0	32,748
2006	0	32,748	0	32,748
2007	0	32,748	0	32,748
2008	0	32,748	0	32,748
2009	0	32,748	0	32,748
2010	0	32,748	0	32,748
2011	0	32,748	0	32,748
2012	0	32,748	0	32,748
2013	0	32,748	0	32,748
2014	0	32,748	0	32,748

2015	0	32,748	0	32,748
2016	0	32,748	0	32,748
2017	0	32,748	0	32,748
2018	0	32,748	0	32,748
2019	0	32,748	0	32,748
2020	0	32,748	0	32,748
2021	0	7,004	0	7,004
Total	0	565,044	0	565,044

AFOLU non-permanence risk report rating is 1.25. The AFOLU Non-Permanence Risk Tool requires a minimum risk rating of 10, so the risk buffer for this project is 10%. The calculation of total VCUs is therefore:

Net Reductions x (100%-10%) = VCUs or:

Net	Buffer	Remaining
565,044	56,504	508,539

Therefore, the project achieved a net GHG emission removals of **565,044 tCO₂e** during the current monitoring period.

Finally, VCUs are calculated by removing the buffer credits. The non-permanence risk rating for this project is 10%. Therefore, during this monitoring period (16-December-2003 to 17-March-2021), the project generated **565,044 VCUs for issuance and 56,504 buffer credits**.

Comparison of Ex Ante and Ex Post Removals

<u>Period</u>	<u>Ex-ante emission s removals</u>	<u>Achieved emission s removals</u>	<u>Percent difference</u>	<u>PP justification for the difference</u>	<u>VVB assessment</u>
First verification Period: 16 Dec 2003 – 17 Mar 2021	578,488 App 04, Table 3.2.2.b (2004-2022)	565,044 App 08, PA Summary	98%	The ex-ante and ex-post calculations are different and use different factors. The ex-ante calculations use annual increment factors as shown in Section 3.2.2, Ex-Ante Estimation of the PD and was chosen because they provide annual	Arguments provided for identifying relevant differences between parameters used for calculating the ex-ante and ex-post seems reasonable and conservative, explaining why there is a difference of approximately 13,444 achieved emissions removals.

				increments factors to project the removals for 60 years. The ex-post estimations utilize allometric equations as shown in Section 3.2.2, Ex-Post Calculation of the PD and was chosen because they use project specific data for each monitoring period.	
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AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace them directly from the data sources. Formulae used are in compliance with monitoring plan, PD, and methodology, as well as the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

In order to calculate the above terms, the MR details the data and parameters used during the verification process. For each of them, AENOR checked its accuracy, consistency, and reliability by reproducing the spreadsheets calculations, verifying the correctness of formulae and methods used and crosschecking the data values with sources (Appendix 1).

AENOR carried out a deep review of the technical annex and the calculations and others provided by the PP that feed data values shown in the spreadsheet *TIST UG PD-VCS-011i App08 Verif 01 Monitoring Data 230401v4 /5/*.

AENOR verified the consistency and accuracy of each parameter detailed in sections 3.1.1 and 3.1.2 of the MR by crosschecking the information with the information in sections 3.3.1 and 3.3.2 of the PD as well as checking values and reproducing the calculations in the calculation spreadsheets (see Appendix 1) and did not find inconsistencies between them after the closing of CARs and CLs requested. Therefore, AENOR deems that values reported for the parameters are accurate and consistent. Information was deemed accurate and consistent taking into account sources used. Other default values used are from sources well accredited and validated at validation stage.

AENOR verified the list of parameter available at validation reported in the MR and values applied (if applicable) or the references to the documents. The list is complete and in compliance with the methodology and the validated PD.

The data and parameters monitored and used to determine the emission removals of the project are also detailed in section 3.1.2 of the MR. AENOR verified that list is complete and in compliance with the

applicable methodology and the PD. For each parameter, the references to the tables where they are used are provided. More information in the validation report, Section 3.3.7.

The parameters monitored are the following: *Number of trees; DBH; Total CO₂*.

In order to verify the accuracy and consistency of parameters monitored and used to calculate the avoided emissions removals achieved for the monitoring period, the AENOR verification team reproduced table by table using the sequence established in the methodology, checking the correctness of the formulae applied and assumptions used, when applicable and that values used matched with data sources. At the same time, the verification team had to check the set of other spreadsheets (see Appendix 1) that feed the *TIST UG PD-VCS-011i App08 Verif 01 Monitoring Data 230401v4/5/* calculation spreadsheet and show data inputs for calculating the terms listed above. In addition, the whole set of spreadsheets are fed from other sources, like the TIST server database.

After a deep and thorough review and reproduction of calculations of calculation sheets and samples to the tracks to TIST server database, AENOR deems the parameters monitored and available at validation are correct, reliable and consistent. Information in the MR is in compliance with the PD, the calculations provided and the applicable methodology. Then, the results showed in the MR are reliable, consistent and accurate.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine GHG emission removals are listed in section 3.1 of the MR.

The PP has standardized data collection and processing through a SOP (TIST Quantifier Manual /7-8/ that is implemented by TIST quantifiers, which are audited by the TIST Uganda staff. Quantifiers transmit the monitoring data via the Internet to the TIST website, where it is managed by CAAC (the PP). The PP oversees the data and conducts QA/QC reviews. Feedback is provided to the TIST's Quantifiers and office staff. CAAC staff is responsible for tabulating carbon stocks.

The TIST Data System stores all of the current and archived data. CAAC managers use customized reports to analyze the data and look for trends, missing data, or obvious errors. TIST managers visit selected project areas and observe quantifications and audits.

Several QA/QC procedures are in place, including regular training of quantifiers, staff audits, multiple quantifications, etc. A precision level within of $\pm 10\%$ of the mean at a 95% confidence level was achieved during the monitoring period.

AENOR has verified that the monitoring plan is being implemented as the described in the PD. AENOR checked that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found in order to improve the management of the project.

Roles and responsibilities along with data management and archival system are also detailed in the monitoring report and other supported documents.

On-site interviews with the project staff and inspection of data and results demonstrated that the PP possess all of the competencies required for reporting of GHG emissions removals on accurate way.

Data presented to the audit team were clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

4.4.3 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool 4.0, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing them. The audit team reviewed the Non-Permanence Risk Report /3/, following VCS Standard v4.4 Section 3.2.10 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the PP. Each risk factor was thoroughly assessed for conformance. A brief review of each factor is shown in the table below.

Risk factor	Risk Rating	Assessment
Internal Risks		
Project Management: It is assessed using table 1 of the VCS AFOLU Risk Tool.	-2 (total may be less than zero)	a) The only species that exceed 25% is <i>Pinus patula</i>. <i>Pinus patula</i> was being planted in commercial plantation scale in Uganda in 1940. It is considered by the National Forestry Authority to be one of Uganda's main plantation species. Pinus are common in Uganda, were introduced and proven successful well before the establishment of TIST and its selection does not pose a risk to the project (see footnotes 1 and 2 of the NPRR, regarding the World Agroforestry Eucalyptus Grandis and the Uganda NFA, already assessed by the audit team). Risk rating=0 is justified. b) Ongoing enforcement to prevent encroachment by outside actors is not required to protect stocks. The project areas are on lands owned by the Small Group members that plant the trees, and as per the on-site visit executed by the audit team in February 2023, this information has been corroborated. Risk rating=0 is justified. c) The management team has extensive experience that exceeds 5 years in all areas. CAAC created TIST in 1999 and began tree planting in 2000. The management team has not changed in that time. The audit team has reviewed the CVs /109-110/ of the most important members and also the monitoring system utilized by TIST. Risk rating=0 is justified. d) Management team maintains a presence in-country and less than one travel day from project site. There is a full-time professional staff in Bushenyi, as acknowledged by the audit team during the on-site visit in February 2023. Risk rating=0 is justified. e) The management team has extensive experience in AFOLU project design and carbon accounting under the VCS program. TIST has 16 VCS PDs and 44 verifications, as

Risk factor	Risk Rating	Assessment
		assessed by the audit team reviewing other projects in the Verra Registry, listed by CAAC members. Risk rating=-2 is justified. f) Not applicable
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	a)-d) The project has already reached breakeven, over a decade ago. TIST UG011 subset of TIST projects. Including 2497, TIST Uganda is comprised of 8 separate VCS PDs (824, 825, 827, 826, 993, 995, 2339 and 2497). Including 4646, which is in the Verra pipeline, TIST Kenya has 9 VCS PDs (594, 595, 596, 597, 737, 899, 996, 2238 and 4646). TIST India has one VCS PD. Most of these have gone through 3 verifications and have been yielding VCUs as far back as 2010. CAAC (the project proponent) treats TIST as one program and all revenues report to that entity. AENOR's audit team has seen the financial statements prepared by an independent auditor and assessed CAAC is financially viable /24-27/. See PD sections 2.1.20, 2.4.3, 2.4.7 and 2.4.5. Risk rating=0 is justified. e)-h) CAAC secured all of the funding for TIST over a decade ago, so CAAC carries no debt for TIST and is profitable based solely on the sale of TIST VCUs. Financial documentation demonstrating this was provided to the audit team /24-27/. Risk rating=0 is justified. i) The project has ongoing funding available and has been financially viable for 20 years. Financial documentation demonstrating this was provided to the audit team /24-27/. Risk rating=-2 is justified.
Opportunity Cost: It is assessed using table 3 of the VCS AFOLU Risk Tool.	-2 (total may be less than zero)	a)-d) The majority of the baseline activity in the project areas is subsistence farming, as was acknowledged by the audit team during the on-site visit in February 2023, and as can be seen by the Bushenyi District Environment Profiles /113/ (see Exhibits 19 and 11) and by the review of the Carbon Credit Sale Agreements /28-51/ shared to the audit team by the PP. Risk rating=0 is justified. e)-h) Project has contracts with each Small Group that extend beyond the length of the project crediting period. Some of these contracts /28-51/ have been assessed and reviewed by the audit team, confirming the information reported in the NPRR. Risk rating=-2 is justified. i) Not applicable
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	a) Not applicable b) CAAC has GHG contracts with each Small Group /28-51/ (a sample of them have been reviewed by the audit team) in the PD wherein each member has formally committed for 60 years not to cut down their trees, except when implementing best practices (such as to improve growth) for agro-forestry developed by TIST. Risk rating=0 is justified.

Risk factor	Risk Rating	Assessment
Total internal risk=0 (total may not be less than zero)		
External Risks		
Land Tenure and resources access/impact: It shall be assessed using table 6 of the Risk Tool.	0 (total may not be less than zero)	a) Control of project lands by project participants is clear and undisputed, either through a registered deed or by customary tenure, as has been assessed by the audit team. Risk rating=0 is justified. b) The land ownership and resource access/use rights are held by the same entities. So, not applicable. c)-d) There are no disputes over land tenure or ownership of the project area in more than 5 % of the project area nor disputes over access/use rights (or overlapping rights). Risk rating=0 is justified. e) Not applicable. f) Each area is subject to a Small Group GHG contract that protects that carbon stocks over the length of the crediting period /28-51/. Risk rating=-2 is justified. g) Not applicable.
Community engagement: It shall be assessed using table 7 of the Risk Tool.	-5 (total may be less than zero)	a) 100% of the households within the project area have been consulted. Risk rating=0 is justified. b) 100% of the households who are reliant on the project area have been consulted. Risk rating=0 is justified. c) The project generates net positive impacts on social and economic well-being of local communities, and the project is validated under the CCB Standards. This information can be seen in Exhibit 11: Environmental Screening /58-59/, reviewed by the audit team. Risk rating=-5 is justified.
Political Risks: It shall be assessed using table 8 of the Risk Tool.	2 (total may not be less than zero)	a-e) Uganda presents a score of -0.59 according to the World Bank Institute's Worldwide Governance Indicators. AENOR verified the value and reliability of source. Risk rating=4 is justified. f) Uganda is receiving funds from Forest Carbon Partnership for REDD Readiness. Risk rating=-2 is justified.
Total external risks=0 (Total may not be less than zero)		
Natural risks		
Fire Risk: It shall be assessed using table 10 of the Risk Tool.	LS*M=0.25	The likelihood of a natural fire is every 10 to less than 25 years, being insignificant to carbon stocks. The project is implementing significant fire mitigation activities, as can be seen in the NPRR /3/.

Risk factor	Risk Rating	Assessment
		Thus LS= 1 is reasonable. Mitigation (M) measures: 0.25
Pest and disease outbreaks: It shall be assessed using table 10 of the Risk tool.	LS*M=0.5	The presence of an especially aggressive pest or disease could cause tree mortality that could affect some carbon loss. There are three species where a total loss would exceed 5% - <i>Pinus patula</i> , eucalyptus and cypress. After 17 years of TIST Uganda activity there has been no loss due to pests or disease indicating. The likelihood of any carbon loss is considered as less than 10 years for precaution. The project is implementing significant pest mitigation activities. Thus LS= 2 is reasonable. Mitigation (M) measures: 0.25
Extreme weather: It shall be assessed using table 10 of the Risk tool.	LS*M=0.5	Cyclones, hurricanes and tornadoes are not relevant to TIST Uganda. Drought is the extreme weather that will have the most impact. However, droughts in Uganda tend to be in the north of the country. Southeast Uganda has moderate rainfall between nearing 1,400 mm per year in the Bushenyi District and around 900 mm in the Kabale District. Droughts tend to exert the greatest impacts during the early stages of tree establishment. Since TIST does not count trees younger than six months and considers one year old trees as having zero biomass, loss of these vulnerable trees will have no impact on carbon stocks. However, some loss probably takes place so to be conservative a significance rank of "insignificant (less than 5% loss of carbon stocks)." Uganda has regular droughts, so the likelihood is "less than every 10 years" Thus LS= 2 is reasonable. The project is implementing significant drought mitigation activities. Mitigation (M) measures: 0.25.
Geological risks: It shall be assessed using table 10 of the Risk Tool.	LS*M=0	The project is exposed to little if any geological risks. Thus LS= 0 is reasonable. Mitigation (M) measures: Not applicable
Total natural risks=1.25		
OVERALL RISK RATING=0+0+1.25=1.25. Then an overall risk rating of 10% is considered.		

AENOR has checked that information provided in the NPRR for the monitoring period is consistent with supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from reliable sources, thus, the overall risk rating is credible and realistic. Thus, the overall risk rating of 10% is credible and realistic.

4.4.4 Dissemination of Monitoring Plan and Results (CL4.2)

According to the MR, more information can be found in Section 3.1.4. Apart of that, the data monitoring process is communicated to farmers prior to the entry into the program. As part of this entry, they agree to allow TIST representatives to come and collect data on their farms. The PP will make all the project documentation available to the public on TIST website. Additionally, stakeholders will be informed by email of the publication of project reports both on TIST website and Verra registry. Also, results will be disseminated in cluster meetings and in the publication *The Tree* /128/. These summaries will be disseminated in 6 languages: English, Runyankore, Ateso, Luganda, Luo, and Kiswahili (see also footnote 124 for more information of a Newlester).

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the monitoring procedures and that the PP has already shared with them monitoring results on a regular basis.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (GL1.3)

According to the climate change scenarios described in the PD, the geographic region of the project zone is likely to exhibit various effects of climate change:

- Increase in droughts.
- Prevalence of wildfires.
- Irregular rainfall patterns
- High winds.

In the absence of the project, these impacts could have significant impact on the land-use scenario of project participants. High winds can damage buildings and harm agriculture, while contributing to erosion. Similarly, drought, fire, and unpredictable rainfall could potentially render agricultural land less productive.

The PP has design and is implementing a set of project activities that will contribute directly or indirectly to climate change adaptation. Section 3.3.1 of the MR lists these activities, their details, the achievements during the monitoring period and the adaptation benefits.

Due to the specific nature of the activities, their direct impacts and results are obvious. Furthermore, all the stakeholders asked by the audit team during the interviews were well aware of the adverse effects of climate change and the contribution of project activities to reduce these effects.

Based on the evidence and testimonies, it is the opinion of the audit team that the activities implemented by the project deliver the intended impacts on climate change adaptation.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

The PP considers the following measures needed and designed for adaptation:

- Drawdown of CO₂: removal of CO₂ from the atmosphere reduces the severity and likelihood of climate change impacts.

- Conservation farming trainings: TIST members are trained on climate resilient agricultural techniques.
- Tree planting: trees provide shade to cool farms, introduce new organic matter to restore soil, prevent erosion and landslides and can serve as windbreaks when planted near structures.
- Community organization: TIST farmers organize themselves in local and regional groups that share knowledge in monthly Cluster meetings. These meetings provide an opportunity for farmers to share experiences and find locally appropriate solutions to local issues.

Based on the evidence and on-site testimonies, it is the opinion of the audit team that the activities design and implemented by the project deliver the intended impacts on climate change adaptation and assist communities and biodiversity to adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CM2.1)

The MR states in section 4.1.1 the community impacts achieved by the project during the monitoring period, and below can be found some of the most relevant mentions:

- Farmers participating in the project: 27,094 have gained access to trainings and resources to develop locally appropriate best practices. 1,310 Small Groups provide mutual support and accountability at a local level and receive payments together. The network of 19,433 TIST farmers across Uganda provide benefits for participants within this project. The network of TIST farmers in 4,433 Small Groups across Uganda provide benefits for participants within this project.
- Economic Benefits for members: \$benefits from training through surveys of the farmers /103-106/, determined to be a cumulative of \$5352 per farmer. 10,780 members have signed the GHG contract. The farmers have received \$1,159,724 in three payments and \$2,791,513 in profit share.
- Number of live trees planted by TIST Small Groups: 1,672,088 trees in active project instances and 77,554 fruit and nut trees.
- Number of people employed by TIST or under contract to deliver services: TIST works with 75 independent contractors, workers, and employees.
- Number of person-training sessions on health, HIV/AIDS: TIST farmers (43 men and 17 women in person training sessions) are exposed to information on HIV/AIDS, including care for HIV-positive people, destigmatization, and prevention.
- Number of people receiving ICT training: TIST trains 75 workers on data collection and entry, smartphone, and computer skills.

All impacts were confirmed by the on-site interviewed stakeholders and verified with records. In the opinion of AENOR, the assessment of impacts is accurate and reflects faithfully the project benefits on communities.

4.5.2 Negative Community Impact Mitigation (CM2.2)

As the project take place in privately owned lands and the participation is voluntary, there are minimal threats caused by the project to local stakeholders. Two potential negative impacts have been identified and measures to mitigate them have been developed and implemented:

- Women or men experience harassment or discrimination: TIST often operates in communities that have strongly enforced cultural normativity. The program requires equality of access and opportunity regardless of age and gender, oftentimes in contradiction to cultural norms. As such, TIST identifies the potential threat of discrimination or harassment in response to this program attribute. In order to mitigate this threat, TIST conducts regular seminars where they review sexual harassment and discrimination. The program further has defined sexual harassment and discrimination policies which are publicly available and reviewed at meetings. Members who are found to have violated these policies are removed from TIST as either participants or employees.

- Occupation risks of TIST employees: Quantifiers are often tasked with visiting remote areas and navigating difficult terrain in order to locate and quantify tree growth. This presents a threat that would not exist in the absence of the program. In order to mitigate this threat, the program outlines a list of precautions and requirements for Quantifiers in the Quantifiers' Safety Requirements. This document is publicly accessible and reviewed annually by each Quantifier.

As for the impacts to the HCVs, the PP states that the planting of trees have a direct benefit on their health. The monitoring of riparian and hillside planting in the project areas nearby to HCVs have a particular impact on the health of HCVs whose hillsides abut project areas or whose waterways traverse project areas. The reduction of pressure for forest products will further improve the HCV's viability.

The audit team verified this information during the on-site interviews. None of the interviewees declared to have been subjected to any kind of harassment nor discrimination due to their participation in the project. The quantifiers interviewed were well aware of the risk associated to their daily activities and the safety measures to prevent them. Finally, when asked about HCV, all farmers declared that thanks to the trees planted by the project, their demand of timber and fuel has been covered and that they have no more need to collect firewood outside their own lands.

Therefore, it is the opinion of AENOR that the PP has adequately identified the potential negative impacts to the community well-being and has developed the adequate measures to mitigate them in an effective manner.

4.5.3 Net Positive Community Well-being (CM2.3)

Section 4.1.3 of the MR describes the net well-being impacts of the project, including new job opportunities, direct effects to small groups, small group structure, fruits and nuts from tree plantings, wood products and limited timber from trees, natural medicines, insecticides and other benefits from trees, capacity building on agricultural improvements, business skills, nursery development, and reforestation, small groups organize to deal with other social and economic problems such as famine and AIDS, improved beauty of the landscape and climate change adaptation benefits, among others.

Since the project started in 2015, community members have already experienced these positive impacts. Proof of that was provided to the audit team during the on-site interviews with dozens of community members participating in the audit process. The respondents demonstrated in all cases a net positive impact in the community well-being derived from the project. All farmers interviewed declared that they would not have started planting trees and benefited from other project outcomes without the actual implementation of the project and the support of the PP.

Thus, the audit team deems the net impact of the project on the community wellbeing is positive and there was no evidence found on the contrary. The list of benefits described in the PD are considered as credible and achievable by the audit team.

Regarding climate change adaptation benefits, interviews with farmers have demonstrated that the project activities have increased their resilience to climate change impacts by increasing their crop yield with less inputs due to conservation farming technics, providing diversified income (carbon revenues and fruit and nuts from trees) and sustained firewood supply, protection of soils from erosion and flooding due to the increased tree coverage, strengthening community networks through the project's organizational structures, etc.

The interviews with TIST members demonstrated that the participating communities are receiving benefits they would not otherwise have received in the absence of the project. Jobs have been created and direct income opportunities have been made available and have included the poorest people and women. All evidence indicates that net impact of project activities on community groups is positive.

4.5.4 Protection of High Conservation Values (CM2.4)

The audit team found no evidence of any of the HCVs related to community well-being were or will be adversely affected by the project.

The PP identified two HCV related to community well-being:

- Queen Elizabeth National Park
- Bwindi Impenetrable National Park

Queen Elizabeth National Park is west of the project areas and occupies about 1978 km² on the east side of Lake Edward. Formed in 1952, it has one of the highest bio-diversity ratings of any national park in the world, with over 600 different bird species, and about 95 mammal species. Queen Elizabeth National Park qualifies as an HCV as an area that is critical for the traditional cultural identity of the community. Within the park are several women's, artistic, and traditional communities. In addition, the park is Uganda's largest and one of its most well visited, providing critical resources to communities outside its boundaries.

The PP has defined three specific HCVs within Queen Elizabeth National Park:

1. Critical ecosystem services: sustaining biodiversity.
2. Fundamental for the livelihoods: tourism that supplies jobs for community members and tax revenues for the government.
3. Traditional cultural identity: music, dance and arts associated with QENP.

Bwindi Impenetrable National Park qualifies as an HCV due to its provision of critical ecosystem services. These include hydrological services (serving as an important water catchment) and erosion control services. It is habitat for some 120 species of mammals, 348 species of birds, 220 species of butterflies, 27 species of reptiles and more than 1,000 flowering plant species.

The PP has defined three specific HCVs within Bwindi Impenetrable National Park:

1. Critical ecosystem services: water catchment and headwaters for the Ivi, Munyaga, Ihihizo and other rivers.
2. Fundamental for the livelihoods: tourism that supplies jobs for community members and tax revenues for the government.
3. Traditional cultural identity: BINP is home of the Batwa pygmies, known as the "Keepers of the Forest", a hunter-gatherer tribe that has lived in the park for thousands of years.

The District Forest Officer interviewed by the audit team, among many other relevant stakeholders interviewed in the on-site visit executed by the audit team in February 2023, reported that thanks to the supply of firewood provided by the trees planted by the project, pressure on the HCV has been reduced. This was corroborated by the farmers themselves, which declared that thanks to tree planting they do not have the need to collect wood out of their own lands.

4.5.5 Other Stakeholder Impacts (CM3.2-CM3.3)

The identified negative impacts to other stakeholders are if TIST training and program adoption is extremely successful, it could lower food and fuelwood cost, which would have a negative effect on local food and fuelwood vendors. However, there have been no reports of this happening.

Several positive impacts have been identified for other stakeholders, such as improved food security, best-practices spill over and increased offer of locally sourced sustainable fuelwood.

Assessment by the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the MR. In the opinion of AENOR, the claim of net positive other stakeholder well-being impacts during the monitoring period is supported by evidence, is credible and reflects faithfully the project benefits on these communities. According to AENOR observations, the net impacts of the project activities are positive for each stakeholder group.

4.5.6 Community Monitoring Plan (CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

A plan for monitoring community was developed early in the project lifetime and successfully validated. Community monitoring plan, including the indicator or parameter monitored, the data collection method, monitored impacts, frequency of monitoring and results of the most recent monitoring, is included in Section 4.3.1 of the MR.

Monitoring has been done annually as part of the overall monitoring of the project. Data has been collected by TIST Quantifiers as they visit each Small Group to count trees by species, count and measure Conservation Farming plots and count fuel efficient stoves. Trainers have collected training information at meetings, which will include the subjects covered and the numbers of people attending. The number of people employed or under contract with TIST and the amount of GHG payments to Small Groups have been obtained from administrative records. Field data has been recorded on custom programmed smartphones and uploaded to the TIST database. Data has been kept at least three years from the end of the reporting period.

Impacts included in this monitoring plan directly assess the adaptation benefits of the project. In person training sessions on natural resource management and tree planting help farmers to create farms that are resilient and productive in the face of drought and erosion. The planting of fruit and nut trees will diversify food access, rendering farmers more resilient to climatic changes that impact certain food crops. Similarly, access to carbon payments diversifies farmers' incomes in the face of poor crop yields. By assessing the location of tree planting, along waterways and hillsides, the TIST program is able to monitor how trees are being planted strategically to protect natural resources.

Because the project is entirely composed of smallholder and community members, all indicators assess the impact of the project on those groups.

Several of the indicators are designed to assess the projects impact on women. The monitoring disaggregates participants by gender to assess if the project is meeting its goals of equal access to participation. At the community, regional, and national level the project is monitoring the participation of women in leadership roles to ensure the program is meeting its commitment to gender parity in positions of power.

As for HCVs protection, the planting of trees will have a direct benefit on their conservation, which will in turn provide environmental services to community members. The monitoring of riparian and hillside planting in the project areas nearby to HCVs will have a particular impact on the health of HCVs whose hillsides abut project areas or whose waterways traverse project areas.

The PP has demonstrated that monitoring has been able to identify positive and negative impacts on the more vulnerable people in the communities. Regular communication is kept between project staff and community stakeholder as to get feedback regarding their attitudes and expectations toward the project and other aspects of life in the community.

AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that community monitoring plan is implemented as the monitoring report and the validated PD.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

The data monitoring process is communicated to farmers prior to the entry into the program. As part of this entry, they agree to allow TIST representatives to come and collect data on their farms. The PP will make all the project documentation available to the public on TIST website. Additionally, stakeholders will be informed by email of the publication of project reports both on TIST website and Verra registry. Also, results will be disseminated in cluster meetings and in the publication *The Tree*. These summaries are disseminated in 6 languages: English, Runyankore, Ateso, Luganda, Luo, and Kiswahili.

This was verified by the audit team during the on-site stakeholder interviews, in which interviewees confirmed that they were aware of the monitoring procedures and that the PP has already shared with them monitoring results on a regular basis.

4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (GL2.2)

Community benefits are generated before members formally join TIST. During the registration and application stage, farmers are invited to attend Cluster meetings where they are able to receive training and education on issues that are important to them. After concluding the process, farmers sign contracts to share in the program's profits for 60 years.

Once farmers have planted trees, they receive a carbon pre-payment starting at six months. These prepayments serve as a bridge until their carbon stock is verified. At this point, they are able to share in 70% of the program's profits. Tree planting has short and long-term economic and environmental benefits. The planting of trees can create fruit, nut, and medicinal harvests for farmers. Trees can further provide deadfall, fuelwood, windbreaks, and improved soil quality.

The benefits from education on health issues, improved agricultural practices, improved cookstove construction, and leadership development will last the whole lifetime of the project.

The farmers interviewed by the audit team confirmed that benefits are already being delivered and that they have gained knowledge (tree planting, conservation farming, nursery creation, improved cookstove building) that will benefit them even in the case of discontinuation of the project. Thus, AENOR deems that the project generates short-term and long-term net positive well-being benefits for smallholders/community members in accordance with the requirements of the CCB Standard.

4.5.9 Optional Gold Level: Smallholder/community member Risks (GL2.3)

The project does not demand membership but rather relies on farmer's actively seeking to join. The potential costs, risks, and benefits are best articulated by farmers who are currently participating in the project. To join TIST, farmers must complete a lengthy application process which includes attending meetings to learn about benefits and costs. In order to be accepted into the project, farmers must attend training sessions on each element of the program.

Measures taken to prevent any risk for the community members to participate are the following:

- There is no change in the land use and legal property rights in the project zone.
- Unlike in traditional cash crop programs, farmers are not changing the productive use of their arable land. Rather, TIST farmers are planting trees using agroforestry methods in conjunction with their extant activities. Tree planting often occurs on property boundaries, around homesteads, or between rows of crops.
- Existing property rights are recognized, respected, and supported.
- The project does not encroach uninvited on private, community or government property.
- The free, prior, and informed consent has been obtained of those whose property rights are affected by the project.
- Project activities do not lead to the involuntary removal or relocation or property rights holders from their lands or territories and does not force them to relocate activities important to their culture or livelihood.
- Actions have been taken, if necessary, to reduce illegal activities that could affect the project's impacts.
- No activities are undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories, and resources in the project zone.

AENOR deems correct the assessment of the PP regarding the current lack of risks to community members to participate in the project and consider that the measures listed above will be effective in mitigating any risk related to related to trade-offs with food security, land loss, loss of yields and short-term and long-term climate change adaptation that might arise in the future.

4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (GL2.4)

The project has been able to demonstrate that measures have been taken to ensure that vulnerable and/or marginalized groups were able to participate in the development of activities and benefit from them. To join the project, a farmer only needs to join a Small Group. There is no minimum project area size that would restrict the smallest small-holder farmer from joining. Members do not have to buy seedlings. They are taught to gather local seeds, prepare nurseries and raise their own seedlings. They can sell any surplus.

The benefits that can be realized by using Conservation Farming not only don't cost money, but they can also produce higher yields in less land and result in added revenues or decreased food expenses. Participation in the more fuel-efficient stove project is also without cost, as well as any other training delivered by the project.

The project was designed to benefit the poorest of the poor. While all in the poorest are invited to join and would reap more benefits as members, all of the project activities have community benefits that will benefit even the non-members.

The project concept was developed through visioning sessions with poor small-hold subsistence farmers in Tanzania in 1998 and 1999. They expressed deep concern about recurrent famine, poor crops, lack of shade and firewood, declining rainfall, declining soil fertility, poor access to water for personal and agricultural use, poor diet, regular health problems including AIDS and malaria, lack of economic opportunity, poor cattle forage on eroded lands, and the decline of wildlife due to over hunting and lack of forests. The Small Group seminar, however, did not stop with identifying the local problems; participants established the goals of starting hundreds of Small Groups to plant trees, reduce poverty, improve health, and prevent famine. TIST Uganda adopted this approach and was designed to do as much of this as possible at the subsistence farmer level. Because this was the approach to the project, no poorer and more vulnerable households, and individuals whose well-being or poverty may be negatively affected by the project have been identified.

Based on the evidence provided and gathered by the audit team, it is the opinion of AENOR that the project generates net positive impacts on the well-being of all identified marginalized and vulnerable groups, securing their access to the benefits, and that it has properly identified and avoided any negative impacts on poorer and more vulnerable households.

4.5.11 Optional Gold Level: Net Impacts on Women (GL2.5)

According to the information provided on the MR in Section 4.4.3, in order to facilitate participation by women, the program has adopted a Payment for Environmental Services model that does not tie payments to land ownership. 100% of farmers have signed a contract which articulates this model.

At the Cluster, regional, and national level, the program implements Rotational Leadership. This ensures that 50% of all managerial roles are filled by women. TIST monitors Cluster elections to ensure this practice is implemented. Approximately 64% of TIST workers are women. The audit team visited the project area in February 2023 and confirmed that there were relevant TIST workers that were woman.

In the first survey the gender balance in the survey was 30% female (n=14) and 70% male. When the economic benefits were analyzed on a gender basis it showed that, at 8,982,004 UGS, women had a higher cumulative average benefit. In the second survey, 21% (n=25) of the interviewees were female. When the economic benefits were analyzed on a gender basis it showed that women had an average financial benefit of 271,948 UGS.

During this monitoring period, which is also the project lifetime, the women members received an estimated UGS11,439,536 (\$4,337).

AENOR deems that the project generates net positive impacts on the well-being of women and that women participate in or influence decision making. No specific negative impacts or discrimination were declared by women during the interviews of the audit process when asked about the subject.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (GL2.6)

The TIST members received an advanced cash payment and a 70% share of profits from carbon revenues based on tree count of their groves. In addition, they are provided with training and capacitation on a wide range of issues for free.

AENOR, based on the review of the signed GHG contracts and the declarations of the interviewed TIST members, finds this information to be accurate.

4.5.13 Optional Gold Level: Governance and Implementation Structures (GL2.8)

The project is overseen by the Cluster Leaders and Cluster Servants. These positions are covered by people selected among the TIST farmers. Much of the major decision-making is at the farm level, by the farmers. They own the land where the trees are planted, the trees and the tree products. They choose where to plant, how many trees to plant, which species to plant, which sustainable development activities to pursue, etc. TIST provides them with training to help them in their decision-making process, but they are the ones that make the final decision.

AENOR interviewed TIST members, quantifiers and members of the Leadership Council and could check that project's governance and implementation structures enable full and effective participation of smallholders and community members in project decision-making and implementation.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (GL2.9)

The project relies on local membership and a locally trained staff. The TIST Small Group and Cluster structure was designed to provide training and capacity building for thousands of subsistence farmers. This information was verified by reviewing training records /9-12/ and through the statements of the TIST members interviewed.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

The MR states in section 5.1.1 the biodiversity changes achieved by the project during the monitoring period. The reported trends are the following:

- Number of indigenous trees: 25,451 indigenous trees planted.
- Hectares of indigenous trees: 98 hectares of indigenous trees.
- Number of trees planted: 1,672,088 trees.
- Endangered/Vulnerable/Threatened Species planted: 3 species (these are mentioned in Table 5.1.1.B of the MR, at the end of Section 5.1.1)
- HCVs impacted: 2 HCVs through tree planting.
- Hectares of hillside planting: TIST farmers reforesting 1,430 hectares of land on hillsides prevents erosion and protects ecosystems.
- Hectares of Riparian planting: TIST farmers reforesting 23 hectares of land around rivers protects waterways and ecosystems.

In the opinion of AENOR, information about benefits on biodiversity from project activities is accurate since is based on records taken by TIST quantifiers in a regular basis, and the attribution of biodiversity changes to the project's activities is well justified.

4.6.2 Mitigation Actions (B2.3)

Damage to water tables caused by planting of eucalyptus trees nearby to waterways was identified as the only potential negative impact of the project on biodiversity. In order to reduce the number of eucalyptus trees, the PP has trained farmers about the negative impacts of eucalyptus trees. In addition, the PP has had special programs in riparian areas to encourage the replacement of eucalyptus trees with indigenous alternatives. TIST farmers agree, as part of their contract, that trees that damage the environment will not be counted as TIST trees for which they will receive prepayments. Groups are trained on the benefits of alternative indigenous trees and how to grow these trees.

The audit team has confirmed the downward trend in the number of eucalyptus trees planted by TIST farmers. No eucalyptus has been planted in project areas since 2019. During the interviews, all farmers demonstrated to be aware of the negative effects of eucalyptus and declared to give preference to the planting indigenous and fruit trees over them. The District Forest Officer declared to work in collaboration with the PP in providing advice to farmers on which trees to plant depending on the specific conditions of their lands.

Based on these evidence, it is the opinion of AENOR that the PP has developed and is implementing the adequate measures to mitigate the negative impacts on biodiversity in an effective manner.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

None of the tree planting would take place in absence of the project. This was confirmed by all the interviewed farmers by the audit team. TIST members plant both indigenous and non-indigenous trees. The first represent a direct net positive biodiversity impact in comparison to the without project scenario, which means that the project areas remain treeless. As for non-indigenous trees, they too have a net biodiversity benefit. The non-native trees such as eucalyptus, cypress and grevillea provide a sustainable source of fuelwood, and by doing so, reduce deforestation and indirectly contribute to biodiversity. The "without project" scenario would mean more pressure on the natural forests and more loss of biodiversity. Therefore, even looking at the project from the vantage of the non-native species, the project has a net biodiversity benefit when compared to the "without project" case.

The reforestation of certain project areas located in steep hillsides and riparian areas reduces the possibility for erosion and protect waterways. In the future, it is expected that the reforestation of project areas will provide wildlife corridors.

Also, promotion of Conservation Farming further reduces pressure on forest land by increasing food productivity by, and consequently decreasing pressure for, land clearing for agriculture.

Project activities assist biodiversity in adapting to the probable impacts of climate change. Tree planting itself creates microclimates on farms which increase flora viability. Shade and the retention of water provided by both indigenous and non-indigenous trees assists biodiversity in project areas. Tree planting prevents erosion caused by climate change impact such as increased winds and irregular rain patterns. By creating access to forest products outside of old growth forests, the project is mitigating the pressure for human encroachment into forests, thereby rendering the forests more resilient to climatic threats. TIST woodlots not only serve as buffer zones to forests, but also as connective corridors. Providing access between forests and protected areas is likely to increase the capacity for migratory and threatened animals to move from one location to another in response to climatic impacts.

AENOR deems the project is having and going to have a positive net gain for biodiversity in the project area. The benefits provided by the project to biodiversity considerably outweigh any potential impact of eucalyptus trees on water tables. Thus, it is the opinion of AENOR that the project has net positive biodiversity impact. The audit team deems that the PP has demonstrated that project activities will assist the biodiversity to adapt to the probable impacts of climate change, as per GL1.4 of the CCB Standard v3.1.

4.6.4 High Conservation Values Protected (B2.4)

There are no HCV within the project areas. All reforestation activities take place on degraded agricultural lands own by the TIST members. Outside the project areas two HCV have been identified: Queen Elizabeth National Park and Bwindi Impenetrable Forest National Park.

The planting of trees for the program will not cause displacement or move activities to the HCV areas. On the contrary, the fuelwood provided by the planted groves will reduce the pressure on the natural forests. Additionally, the increase in indigenous trees, tree cover and fruit trees as result of the project activities enhance biodiversity by providing an expanded range for some of the animals that habit on the HCV areas.

Based on the evidence provided by the PP and the opinion of the stakeholders consulted by the audit team, AENOR deems that no HCV is negatively affected by the project. Furthermore, the project is actively contributing on the protection of these HCVs.

4.6.5 Invasive Species (B2.5)

The project only uses indigenous and naturalized species that do not pose any risk of becoming invasive. All listed species have been screened against the global database of invasive species. None of the species is included as invasive species in Uganda.

4.6.6 Impacts of Non-native Species (B2.6)

The PP does not provide seeds or seedlings, so the trees planted by TIST farmers are locally sourced from existing trees with a history of being grown in the country and region. They choose both indigenous and non-native species for their varied benefits. TIST farmers agree, as part of their contract, that trees that damage the environment will not be counted as TIST trees. Groups are trained on the benefits of alternative indigenous trees and how to grow these trees.

The audit team visited the project area in February 2023 and went to more than 15 groves owned by relevant stakeholders of the project, and they all confirmed that these species were the ones they were using, mentioning those that they did plant to participate in the TIST project. The audit team assessed it by visual expertise of these groves.

In the opinion of AENOR, the use of these non-native species is well justified and is common practice in Uganda and the Eastern Africa region and do not pose harm to the project area's environment and its surroundings.

4.6.7 GMO Exclusion (B2.7)

The monitoring report includes guarantee that no GMOs are used to generate GHG emission removals. AENOR believes this to be reasonable based on the project characteristics and goals.

4.6.8 Inputs Justification (B2.8)

No chemical fertilizers nor pesticides are used. Farmers are trained to make and use their own compost and to use dung. No chemical treatment use has been identified this monitoring period.

4.6.9 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Actions (B3.2)

All reforestation project activities are implemented within private degraded lands. The specific project design, that is the freedom for farmers to choose the number, place, and species of trees to plant, as well as allowing the sustainable harvest of wood from fallen and pruned branches and thinned trees, prevents the displacement of pre project activities outside the project areas.

It is the opinion of AENOR that the PP has demonstrated that there are no potential negative offsite biodiversity impacts from the project.

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

The project has demonstrated to have provided benefits in the form of increased firewood availability, increased crop yields, reduced fuel-wood consumption due to efficient cookstoves and improved biodiversity in the reforested groves. In addition, no negative impacts have been identified. Because of the project and its implemented project activities, the net effect of the project on biodiversity offsite the project zone is positive as it was demonstrated to AENOR.

4.6.11 Biodiversity Monitoring Plan (B4.1, B4.2, GL3.4)

A plan for biodiversity monitoring was developed early in the project lifetime and successfully validated. Through document review AENOR confirmed the monitoring plan is in place and monitoring is going on.

The PP has demonstrated that monitoring has been able to identify trends on the biodiversity, based on tree species planted. Surveys and inventories results were provided to verifiers.

AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that biodiversity monitoring plan is implemented as the MR and the validated PD.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The data monitoring process is communicated to farmers prior to the entry into the program. As part of this entry, they agree to allow TIST representatives to come and collect data on their farms. The PP will make all the project documentation available to the public on TIST website. Additionally, stakeholders will be informed by email of the publication of project reports both on TIST website and Verra registry. Also, results will be disseminated in cluster meetings and in the publication *The Tree*. These summaries are disseminated in 6 languages: English, Runyankore, Ateso, Luganda, Luo, and Kiswahili.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the monitoring procedures and that the PP has already shared with them monitoring results on a regular basis.

4.6.13 Optional Gold Level: Trigger Species Population Trends (GL3.3)

Among the trees planted and conserved by the project is the Red Stinkwood (*Prunus africana*), the Spanish Cedar (*Cedrela odorata*) and the Blue Jacaranda (*Jacaranda mimosifolia*), which are listed as vulnerable on the IUCN Red List. Specifically, 1,493 *Prunus africana*, 31 *Cedrela odorata* and 11 *Jacaranda mimosifolia* have been planted and conserved in the project area since the project start.

4.6.14 Optional Gold Level: Effectiveness of Threat Reduction Actions (GL3.4)

The PP provides in the MR (section 5.4 Optional Criterion: Exceptional Biodiversity Benefits) evidence of proper identification of this trigger species, in order to prove that the qualifying conditions are met as well as the positive trend in this species population, referred to the without-project land use scenario and/or earlier stages of the project.

In the opinion of AENOR, through document revision and stakeholder consultations, measures implemented on site are adequate to maintain or enhance the population status of this trigger species in the project zone and to reduce the threats to it. The monitoring system includes indicators of these trends and demonstrates the effectiveness of measures. Thus, AENOR confirms the project complies with requirements for Biodiversity Gold Level status under the CCB standard.

4.7 Additional Project Implementation Information

There is no additional information.

4.8 Additional Project Impact Information

There is no additional information.

5 VERIFICATION CONCLUSION

After review of all project information, procedures, calculations, and supporting documentation and the interview process, AENOR confirms that the monitoring conducted by the Project Proponent, along with the supporting Monitoring Report, are accurate and consistent with all aforementioned VCS Version 4.4 and CCB Third Edition criteria, the validated PD, and the selected methodology (AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands, Version 02.0). AENOR confirms that the project TIST Program in Uganda, VCS-CCB 011 Monitoring Report has been implemented in accordance with the validated PD.

AENOR confirms all verification activities, including objectives, scope and criteria, level of assurance, monitoring and project documentation adherence to VCS Version 4 (and all associated updates), and CCB Project Design Standards Third Edition, as documented in this report are complete. AENOR concludes without any qualifications or limiting conditions that the project TIST Program in Uganda, VCS-CCB 011 meets the requirements of VCS Version 4 (and all associated updates) and CCB Standards Third Edition for the monitoring period (16-December-2003 to 17-March-2021).

The verification of the ex-post emissions of the TIST Program in Uganda, VCS-CCB 011 Project has been conducted by AENOR in accordance with ISO 14064-3:2019.

The project is achieving the climate, community, and biodiversity benefits, including Gold Level Climate Change Adaptation Benefits, Gold Level Exceptional Community Benefits and Gold Level Exceptional Biodiversity Benefits as described in the Monitoring & Implementation Report.

The GHG assertion provided by the project proponent and verified by AENOR has resulted in a total net GHG Emission Removals of **565,044 tCO₂e** by the project during the monitoring period (16-December-2003 to 17-March-2021). Considering 10% of buffer withholding based on the VCS Non-Permanence Risk Assessment Tool v4.0, which means a buffer allocation of 56,504 tCO₂e, the Verified Carbon Units (VCU) to be issued are 508,539 tCO₂e.

It is opinion of AENOR, with a reasonable level of assurance, that the reasonableness of assumptions, the described limitations, the methods that supported each one of the claims about the outcome of future activities and the claimed ex-post emissions removals are free from major errors, omissions, or inaccuracies.

Verification/monitoring period: From 16-December-2003 to 17-March-2021.

Verified GHG emission removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Gross Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2003	0	1,320	0	1,320
2004	0	32,748	0	32,748
2005	0	32,748	0	32,748
2006	0	32,748	0	32,748

2007	0	32,748	0	32,748
2008	0	32,748	0	32,748
2009	0	32,748	0	32,748
2010	0	32,748	0	32,748
2011	0	32,748	0	32,748
2012	0	32,748	0	32,748
2013	0	32,748	0	32,748
2014	0	32,748	0	32,748
2015	0	32,748	0	32,748
2016	0	32,748	0	32,748
2017	0	32,748	0	32,748
2018	0	32,748	0	32,748
2019	0	32,748	0	32,748
2020	0	32,748	0	32,748
2021	0	7,004	0	7,004
Total	0	565,044	0	565,044

Overall non-permanence risk rating: 10%

VCUs buffer to be deposited: 56,504 tCO₂e.

Total VCUs to be issued: 508,539 tCO₂e.

Madrid, 13 June 2024



Daniel Bermejo Vesga
Lead auditor

APPENDIX 1: LIST OF EVIDENCE ASSESSED

N°	Documents reviewed or referenced
	PD, MR and NPRR
1	TIST UG PD-VCS-011a PD text 230401v7.pdf
2	TIST UG PD-VCS-011h App07 Verif 01 Monitoring Rpt 230401v7.pdf
3	TIST UG PD-VCS-011g App06 Risk Analysis 230401v5.pdf
	Calculations
4	TIST UG PD-VCS-011e App04 Validation Data 230401v4.xlsx
5	TIST UG PD-VCS-011i App08 Verif 01 Monitoring Data 230401v4.xlsx
6	TIST UG PD-VCS-Ex 41 Brown Allometric.pdf
7	TIST UG PD-VCS-Ex 40 Quantifier Manual 101221.docx
8	TIST UG PD-VCS-Ex 40 Quantifier Manual 190613.docx
	Training
9	TIST UG PD-VCS-Ex 46 Cluster Meetings.xlsx
10	TIST UG PD-VCS-Ex 46 Cluster Meetings 210609.xlsx
11	TIST UG PD-VCS-Ex 54 Cluster Meetings Checklist.docx
12	TIST UG PD-VCS-Ex 55 UG Seminar Notes.zip
	SOPs
13	TIST UG PD-VCS-Ex 15 Quantifier Safety 110110.doc
14	TIST UG PD-VCS-Ex 16 Employee Rights.doc
15	TIST UG PD-VCS-Ex 33 Grievance Policy 170120.doc
16	TIST UG PD-VCS-Ex 34 Sexual Harassment 170120.doc
17	TIST UG PD-VCS-Ex 35 Non-Discrimination 170120.doc
18	TIST UG PD-VCS-Ex 36 TIST Intro FAQ 161001.docx
19	TIST UG PD-VCS-Ex 37 TIST SG Eligibility Requirements.doc
20	TIST UG PD-VCS-Ex 38 TIST SG Membership Application.doc
21	TIST UG PD-VCS-Ex 39 TIST Values 160726.doc
22	TIST UG PD-VCS-Ex 42 Android Forms SOP 191106.docx
23	TIST UG PD-VCS-Ex 30 Tree Planting SOPs.pdf
	Revenues and financial contributions
24	CAAC Audited Financials 200930.pdf
25	CAAC Audited Financials 210930.pdf
26	TIST UG PD-VCS-Ex 09 Financial Plan 161231.xlsx
27	TIST UG PD-VCS-Ex 09 Financial Plan.xls
	GHG Contracts
28	TIST UG PD-VCS-Ex 03 GhG Contract UG 051014.doc
29	TIST UG PD-VCS-Ex 04 GhG Contract UG 080319.doc
30	TIST UG 011 GhG Contract 2003UG15.PDF

N°	Documents reviewed or referenced
31	TIST UG 011 GhG Contract 2003UG480.PDF
32	TIST UG 011 GhG Contract 2003UG490.PDF
33	TIST UG 011 GhG Contract 2006UG3.pdf
34	TIST UG 011 GhG Contract 2007UG178.pdf
35	TIST UG 011 GhG Contract 2007UG244.pdf
36	TIST UG 011 GhG Contract 2009UG62.PDF
37	TIST UG 011 GhG Contract 2010UG35.PDF
38	TIST UG 011 GhG Contract 2010UG75.pdf
39	TIST UG 011 GhG Contract 2010UG244.pdf
40	TIST UG 011 GhG Contract 2013UG18.PDF
41	TIST UG 011 GhG Contract 2013UG393.pdf
42	TIST UG 011 GhG Contract 2013UG396.pdf
43	TIST UG 011 GhG Contract 2014UG46.pdf
44	TIST UG 011 GhG Contract 2015UG23.pdf
45	TIST UG 011 GhG Contract 2019UG256.PDF
46	TIST UG 011 GhG Contract 2020UG5.PDF
47	TIST UG 011 GhG Contract 2020UG351.PDF
48	TIST UG 011 GhG Contract 2020UG616.pdf
49	TIST UG 011 GhG Contract 2020UG851.pdf
50	TIST UG 011 GhG Contract 2021UG133.PDF
51	TIST UG 011 GhG Contract 2021UG347.PDF
GIS files and maps	
52	TIST UG PD-VCS-Ex 24 Uganda Soils Map 1967.jpg
53	TIST UG PD-VCS-011b App01 LSat1990 Examples 230309.pdf
54	TIST UG PD-VCS-011c App02 LSat2000 Examples 230309.pdf
55	TIST UG PD-001-010 Cleanedv5.kml
56	TIST UG PD-VCS-011d App03 PA Plots 230401v3.kml
57	TIST UG PD-VCS-011f App05 Geo Area of Groups.kml
NEMA documents & other reports	
58	TIST UG PD-VCS-Ex 01 Environmental Screening 060803.pdf
59	TIST UG PD-VCS-Ex 02 NEMA EA Approval 070515.pdf
60	TIST UG PD-VCS-Ex 06 KE EIA Report NAREDA 100506.doc
61	TIST UG PD-VCS-Ex 29 ESI Val-Ver Report 120511.pdf
62	TIST UG PD-VCS-Ex 56 TIST Phase II Report 030403.doc
Kweyamba site visit	
63	Group Constitution-Kweyamba.pdf
64	Identification for Kweyamba group members.pdf
65	kweyamba 1.jpg
66	Kweyamba 2.jpg
67	NFA Receipt and Lease Agreement.pdf

N°	Documents reviewed or referenced
Vouchers	
68	Pre-payment voucher bearing members signatures.pdf
69	PS 2020 voucher bearing signature of members.pdf
70	PS 2021 voucher bearing signature of members.pdf
71	IMG-2023-04-05 at 04.37.46.jpg
72	IMG-20230405-WA0006.jpg
73	IMG-20230405-WA0007.jpg
74	IMG-20230405-WA0010.jpg
75	IMG-20230405-WA0011.jpg
76	IMG-20230405-WA0012.jpg
77	IMG-20230405-WA0013.jpg
78	IMG-20230405-WA0014.jpg
79	IMG-20230405-WA0015.jpg
80	IMG-20230405-WA0016.jpg
81	IMG-20230405-WA0017.jpg
82	IMG-20230405-WA0018.jpg
83	IMG-20230405-WA0019.jpg
84	IMG-20230405-WA0020.jpg
85	IMG-20230405-WA0021.jpg
86	IMG-20230405-WA0022.jpg
87	IMG-20230405-WA0025.jpg
88	IMG-20230405-WA0026.jpg
89	IMG-20230405-WA0027.jpg
Trigger Species	
90	Cedrela Odorata 2003UG69 1.jpg
91	Cedrela Odorata 2003ug69 2.jpg
92	Cedrela Odorata.jpg
93	Prunus Africana 2021UG104.jpg
94	Prunus Africana.jpg
Public Comments	
95	TIST UG PD-VCS-Ex 14a Public Comments CCB-001.doc
96	TIST UG PD-VCS-Ex 14b Public Comments CCB-002.doc
97	TIST UG PD-VCS-Ex 14c Public Comments CCB-001 V02.doc
98	TIST UG PD-VCS-Ex 14d Public Comments CCB-002 V02.doc
99	TIST UG PD-VCS-Ex 14e Public Comments CCB-001 V03.doc
100	TIST UG PD-VCS-Ex 14f Public Comments CCB-002 V03.doc
101	TIST UG PD-VCS-Ex 14g Public Comments CCB-001 V04.doc
102	TIST UG PD-VCS-Ex 14h Public Comments CCB-011 V01.doc
Stakeholder Consultation	
103	TIST UG PD-VCS-Ex 21 GL2 Community Survey Template.doc

N°	Documents reviewed or referenced
104	TIST UG PD-VCS-Ex 22 GL2 Community Survey Result 120426.doc
105	TIST UG PD-VCS-Ex 22 GL2 Community Survey Result 161130.xlsx
106	TIST UG PD-VCS-Ex 22 GL2 Community Survey Result 210317.xlsx
107	TIST UG PD-VCS-Ex 57 UG Stakeholder Notice.zip
	Other Documents and NPRR evidence
108	TIST UG PD-VCS-Ex 05 Winrock Report 021215.doc
109	TIST UG PD-VCS-Ex 07 Mgt Resumes 110215.doc
110	TIST UG PD-VCS-Ex 08 Mgt Experience 110215.doc
111	TIST UG PD-VCS-Ex 11 Governance Indices.xlsx
112	TIST UG PD-VCS-Ex 12 Pests and Diseases 2008.pdf
113	TIST UG PD-VCS-Ex 13 Dist Enviro Profile Bushenyi.doc
114	TIST UG PD-VCS-Ex 17 UN Human Dev Rpt 2011.pdf
115	TIST UG PD-VCS-Ex 18 FAO Enviro Degradation.pdf
116	TIST UG PD-VCS-Ex 19 UNEP Tree Benefits.pdf
117	TIST UG PD-VCS-Ex 20 Dist Enviro Profile Kabale.pdf
118	TIST UG PD-VCS-Ex 23 Best Forest Practices 130110.doc
119	TIST UG PD-VCS-Ex 25 Uganda Ecosystem 2002.pdf
120	TIST UG PD-VCS-Ex 26 World Agroforestry Pinus Patula.pdf
121	TIST UG PD-VCS-Ex 27 World Agroforestry Eucayptus Grandis.pdf
122	TIST UG PD-VCS-Ex 28 Uganda NFA Pinus Patula.pdf
123	TIST UG PD-VCS-Ex 31 Acacia mearnsi.pdf
124	TIST UG PD-VCS-Ex 47 Theory of Change.docx
125	TIST UG PD-VCS-Ex 48 Ethnic Groups of Uganda.pdf
126	TIST UG PD-VCS-Ex 50 GPG Anx 3A.1 Tables.pdf
127	TIST UG PD-VCS-Ex 51 IPCC 2006 AFOLU Annex 4A.2.pdf
128	TIST UG PD-VCS-Ex 53 UG Newsletter Index.xlsx
	Start Date
130	Start Date Proof.png
	Validation Deadline Exemption
131	UG-011-App-04_TIST-Validation-Deadline-Exemption.pdf

APPENDIX 2: CORRECTIVE ACTIONS AND CLARIFICATIONS REQUESTS

CORRECTIVE ACTION REQUESTS (CARS)

CAR ID:	01	Date: 02/03/2023
Description of CAR		
The following issues of the MR are not in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Three sub-sections of the head page, Date of Issue, Report ID, GHG Accounting Period and Monitoring Period of this Report, do not comply with the format requirements of the Template. 2. The head page, the sub-section GHG Accounting/Crediting Period, does not specify if the CCB and VCS periods are different. 3. Section 2.1.1, Gross Reductions and Buffer have been stated alongside the text, the NPRR and the Monitoring Data spreadsheet. While the information stated in the MR and spreadsheet coincides, the one stated in the provided NPRR differs. 4. Section 2.1.6 Project Crediting Period does not provide the total number of years. 5. Section 2.1.8 does not accurately identify the most updated VCS Standard version, does not include the title and version number of all the tools applied by the project and does not include the following tools: Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity and the Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. 6. Section 2.2.1 does not include all key dates and milestones in the project's development and implementation. 7. Section 2.2.5, sub-section CDM Methodology Eligibility Requirements, does not mention the correct applicability conditions of CDM AR-ACM0003 methodology. 8. Section 2.3.14 does not identify how local capacity is not lost through staff turnover. 9. Section 2.5.1 does not demonstrate that all property rights are recognized, respected, and supported, and, if applicable, if there are measures needed, designed, and implemented by the project to help to secure statutory rights. 10. Section 2.5.2 does not demonstrate with document consultation and agreements that the project will not encroach uninvited on private, community, or government property; the process by which FPIC will be or has been obtained of those whose property rights will be or are affected by the project and that appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project. 11. Section 2.5.3 does not demonstrate that project activities have not led to involuntary removal or relocation of property rights holders from their lands or territories and has not forced rights holders to relocate activities important to their culture or livelihood, and if applicable, it does not demonstrate that the agreement was made with the FPIC of those concerned and includes provisions for just and fair compensation. 12. Section 2.5.5 does not identify any ongoing or unresolved conflicts or disputes over rights to lands, territories and resources and also any disputes that were resolved during the last twenty years where such records exist, or at least during the last ten years; does not demonstrate that no activity is undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project, and do not describe measures needed and designed to resolve conflicts or disputes. 13. Section 3.2.4 does not quantify the net GHG emission removals year by year. 14. Section 4.1.1 does not explain and justify key assumptions, rationale and methodological choices and does not explain how the affected groups have participated in the evaluation of impacts.		

15. Section 4.1.1 does not describe all the impacts on each community group resulting from project activities under the with-project scenario.
16. Section 5.1.2 does not explain how mitigation actions are consistent with the precautionary principle.

Project Participant response

Date: 01/04/2023

1. Head page issues (Date of Issue, Report ID, GHG Accounting Period and Monitoring Period of this Report) have been corrected.
2. Head page issue (GHG Accounting/Crediting Period) has been corrected.
3. Section 2.1.1 the numbers have been updated and normalized.
4. Section 2.1.6 has been corrected.
5. Section 2.1.8 has been modified to correct the issues.
6. Section 2.2.1 has been modified to correct the issues.
7. Section 2.2.5 has been modified to correct the issues.
8. Section 2.3.14 has been modified to correct the issues.
9. Section 2.5.1 has been modified to correct the issues.
10. Section 2.5.2 has been modified to correct the issues.
11. Section 2.5.3 has been modified to correct the issues.
12. Section 2.5.5 has been modified to correct the issues.
13. Section 3.2.4 has been modified to correct the issues.
14. Section 4.1.1 has been modified to correct the issues.
15. Section 4.1.1 has been modified to correct the issues.
16. Section 5.1.2 has been modified to correct the issues.

Documentation provided by the Project Participant

The PP is submitting a new version of the PD which incorporates all of the responses given above.
See TIST UG PD-VCS-011h App07 Verif 01 Monitoring Rpt 230401.docx

VVB Assessment

Date: 27/04/2023

1. Date of issue, Project Lifetime and GHG Accounting Period has been updated accordingly.
2. The Head Page, GHG Account/Crediting Period, now includes a mention of "same periods for VCS and CCB".
3. The numbers across the MR and the NPRR now coincide.
4. Section 2.1.6 now provides the Project Crediting Period.
5. Section 2.1.8 now includes all the CDM tools applicable to the project. However, the VCS Standard mentioned is not the most updated one (v4.4).
6. Section 2.2.1 now provides relevant dates and milestones in the project's development and implementation.
7. Section 2.2.5 has included further information regarding the audit team request. However, this finding cannot be closed. The PD VCS CCB Template states "The eligibility criteria must be designed as to only allow new project instances that: (...); Meet the applicability conditions set out in the methodology". The methodology used by the Project Proponent, CDM AR-ACM0003 Afforestation and reforestation of lands except wetlands, in its Section 2.2 Applicability, states the following: "This methodology is applicable under the following conditions: 3. a) The land subject to the project activity does not fall in wetland category; b)(...); 4. A project activity applying this methodology shall also comply with the applicability conditions of the tools contained within the methodology and applied by the project activity". The Project Proponent

has used AR-TOOL 19 “demonstration of eligibility of lands for A/R CDM project activities” to demonstrate compliance with the applicability conditions set out in the methodology CDM AR-ACM0003, but the only way to provide compliance with CDM AR-ACM0003 is providing evidence that the project proponent is complying with the requirements set out in the methodology used by the PP. AR-TOOL 19 is, literally, to demonstrate “the eligibility of lands for ARR CDM project activities”, not to used an approved methodology, such as CDM AR-ACM0003. Thus, the PP has not provided compliance with the following requirements of the methodology:

“(a) The land subject to the project activity does not fall in wetland category.

(b) Soil disturbance attributable to the project activity does not cover more than 10 per cent of area in each of the following types of land, when these lands are included within the project boundary: (i) Land containing organic soils; (ii) Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in appendices 1 and 2 to this methodology.

A project activity applying this methodology shall also comply with the applicability conditions of the tools contained within the methodology and applied by the project activity.”

Regarding the applicability conditions of the tools contained within the methodology and applied by the project activity, the PP, in Section 3.1.1 of the VCS CCB PD, confirms that the project applies AR TOOL 02, 08, 12, 14, 15, 16 and 17. Thus, the PP must meet the applicability conditions in each of the AR-TOOL mentioned before to comply with Section 2.1.21 of the VCS CCB PD. Until the PP updates Section 2.2.1 of the PD to include these requirements, this finding cannot be closed.

8. Section 2.3.14 now clearly identifies how local capacity is not lost through staff turnover.
9. Section 2.5.1 now demonstrates that all property rights are recognized, respected, and supported.
10. Section 2.5.2 now demonstrates with document consultation and agreements that the project is not encroaching uninvited on private, community, or government property.
11. Section 2.5.3 now demonstrates that project activities have not led to involuntary removal or relocation of property rights holders from their lands or territories and has not forced rights holders to relocate activities important to their culture or livelihood.
12. Section 2.5.5 now provides clear explanation regarding ongoing or unresolved conflicts or disputes over rights to lands, territories and resources.
13. Section 3.2.4 now quantify the net GHG emission removals year by year.
14. Section 4.1.1 now explain and justify key assumptions, rationale and methodological choices and explain how the affected groups have participated in the evaluation of impacts.
15. Section 4.1.1 now clearly describes all the impacts on each community group resulting from project activities under the with-project scenario.
16. Section 5.1.2 now mention how mitigation actions are consistent with the precautionary principle.

CAR 01 is not closed.

Project Participant Response

Date: 10/05/2023

Item 5 regarding Section 2.1.8 has been corrected.
Item 7 regarding Section 2.2.5 was addressed by changing the PD to comply the second findings for Item 8 in “Findings VCS&CCB VAL TIST_AENOR second round”. Once the PD finding is approved, Item 7 will no longer apply and Section 2.2.5 of the MR will be satisfactory.

Documentation provided by the Project Participant

The PP is submitting a new version of the MR which incorporates all of the responses given above.
See TIST UG PD-VCS-011h App07 Verif 01 Monitoring Rpt 230401v3.docx

VVB Assessment

Date: 15/05/2023

Section 2.1.8, now includes mention to the most updated VCS Standard, v4.4.

As Item 8 of the second CAR has been resolved, now the statement “Each new instance shall meet the appropriate CDM or VCS requirement. This includes eligibility, applicability, additionality, baseline scenario and determination, project boundary identification and monitoring, all as described in the PD documents” made in Section 2.2.5 is correct.

Thus, CAR 01 is closed.

CAR ID:

02

Date: 02/03/2023

Description of the CAR

The following issues of the Non-Permanence Risk Report are not in accordance with the NPRR Standards:

1. Section 2.1.1 of the PD, Gross Reductions and Buffer have been stated alongside the text, the NPRR and the Monitoring Data spreadsheet. While the information stated in the MR and spreadsheet coincides, the one stated in the provided NPRR differs.
2. Head page, comply with the format of the Template, regarding Date of Issue, Monitoring Period and Contact.
3. Head page, the Monitoring Period dates does not coincide with the ones included in the MR.

Project Participant response

Date: 01/04/2023

1. Section 2.1.1 has been modified to correct the issues.
2. Head page (Date of Issue, Monitoring Period and Contact) has been modified to correct the issues.
3. Head page (Monitoring Period dates) has been modified to correct the issues.

Documentation provided by the Project Participant

The PP is submitting a new version of the NPRR which incorporates all of the responses given above.
See TIST UG PD-VCS-011g App06 Risk Analysis 230401.docx

VVB Assessment

Date: 27/04/2023

All audit team requests have been properly resolved.

CAR 02 is closed.

CLARIFICATION REQUESTS (CLS)

CL ID:	01	Date: 02/03/2023
Description of the CL		
The following evidence and modifications shall be provided to support affirmations, arguments and assumptions made in the MR, in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Section 1.1 describes five unique project benefits, and some of them might have already been captured by the Standardized Benefits metrics in Section 1.2 of the MR, not being in compliance with the CCB Standard requirements. The VVB requires supporting information for the first, second, fourth and fifth unique project benefit stated in the MR, or to update them to comply with the CCB Standard requirements. The same issue has been raised in the PD. 2. Section 1.2 states that standardized benefit metrics are substantiated in different Section References. Please, review the assumptions made to make sure these metrics are properly substantiated, according to the CCB Standard requirements. 3. Section 1.2 have some Not Applicable metrics but with Section References included. Provide more information, as it seems that both things cannot happen at the same time. 4. Section 2.1.1, states that Appendix 04, "Grove Summary" worksheet provides information of the different project areas. However, the VVB could acknowledge that there are +4,500 results, whereas in Section 2.1.6 there are 3,108 women and 5,776 men participating in the project, almost 9,000 project participants. Explain the different values provided in the PD, so that there are no doubts regarding the most relevant quotes. 5. Section 2.1.13 states that the Validation of the project takes place around year six, whereas the VCS validation of the TIST project with AENOR as a VVB is happening in year 20. Provide further clarifications in the PD to explain the difference between the stated validation year, and the real validation year. 6. Section 2.2.5, provide evidence that project instances comply with the eligibility criteria. Provide more information on how many project instances there are in the TIST project and include it in the PD, so that the VVB can ask for a sample of project instances that joined the project since 2003. Afterwards, provide evidence that the requested project instances comply with the VCS criteria that project areas were not cleared of native ecosystems to create GHG credits in at least 10 years prior the proposed project start date. 7. Section 2.2.5, sub-section Scalability limits for the grouped projects, state that the TIST program in Uganda has grown to 12,000 farmers and over 1,800 small groups. The information the VVB has in the grove summary is +4,500. The Project Proponent has stated aloud that there are approximately 1,000 small groups. The VVB does not comprehend the differences in the different quotes. Provide clarification and new evidence, if applicable. 8. Section 2.2.7, clarify if there are no other measures needed and designed to maintain and enhance the CCB benefits beyond the project lifetime, such as monitoring, patrolling, conservation rules for all farmers, and other type of commitments rather than only training. 9. Section 2.3.3 states that there are more than 600 meetings that have occurred since the TIST project start date. The PP has attached as footnote evidence, but the VVB does not have it. The VVB has a document called "UG-011-App-p4_Cluster_Meetings" but were not able to find any reference of meetings, nor proof or evidence that these have happened. 10. Section 2.3.4, provide more information regarding how relevant and adequate information about potential costs, risks and benefits to communities – identified using a participatory and transparent process – has been provided to communities in an understandable form and in a timely manner prior to any decision they may have been asked to make with respect to participation in the project.		

Project Participant response	Date: 01/04/2023
1. Section 1.1 has been modified to correct the issues. 2. Section 1.2 (Section References) has been modified to correct the issues. 3. Section 1.2 (Not Applicable) has been modified to correct the issues. 4. Section 2.1.1. App 04 lists 4,495 active and pending project areas. Section 2.1.1 states there are 3,605 active PAs (filter by column AR). The remainder are pending. The number of members is higher than the number of PAs because a PA can have multiple members associated with it. Example: an husband and wife might be associated with the same PA. 5. Section 2.1.13 has been modified to correct the issues. 6. Section 2.2.5 There are 10,283 PAs in TIST UG. 7,779 are “active” in 8 PDs (including UG011). As this is outside the scope of the PD it will not be referenced in the PD. There are 4,495 PAs in UG011 of which of which 3,605 are active and 890 planned. The PA count in the PD are in Section 2.1.1. 7. Section 2.2.5. According to our membership query of the database administrative records, there were 19,433 members and 4,433 Small Groups in TIST Uganda as of March 17, 2021. This includes active members (active means planting tree, growing nurseries or using conservation farming) in 8 PDs (including UG011) and members that are not in PDs. The Groves Summary and PA summary worksheets (App04 and App08) only list the PAs in UG011. The 4,495 PAs listed include 3,605 that are “Active” (filter column AR by “Active”) and 890 that are pending (filter column AR by non-active). There are 1,429 Small Groups in UG011 determined by a unique count of column C or D). 8. Section 2.2.7 has been modified to correct the issues. 9. Section 2.3.3 the reference is Exhibit 46, “ PD Total UG011” worksheet, cell J28, tabulating 867 meetings. The MR has been modified to correct the issues. 10. Section 2.3.4 has been modified to correct the issues.	
Documentation provided by the Project Participant	
The PP is submitting a new version of the PD which incorporates all of the responses given above. See TIST UG PD-VCS-011h App07 Verif 01 Monitoring Rpt 230401.docx	
VVB Assessment	Date: 27/04/2023

1. Section 1.1 now describes three unique project benefits instead of four, different that the ones that have already been captured by the Standardized Benefits metrics in Section 1.2 of the PD.
2. Section 1.2 has been corrected so that standardized benefit metrics are substantiated in the proper Section References.
3. Section 1.2 has been properly updated to remove inconsistencies regarding N/A sections.
4. Section 2.1.1, a new spreadsheet has been received by the audit team, and explanations regarding the difference between PAs and community members is accepted.
5. Section 2.1.13, the Gantt chart has been properly updated, including the reference to validation and verification years.
6. Section 2.2.5, new explanations have been included and are accepted.
7. Section 2.2.5, a clear explanation has been provided.
8. Section 2.2.7 has included a reference for which states that the program maintain and enhance the CCB benefits beyond the project lifetime based on the proposed activities.
9. Section 2.3.3 now includes extra reference to find the evidence regarding the cluster meetings report.
10. Section 2.3.4 now includes more information regarding how relevant and adequate information about potential costs, risks and benefits to communities – identified using a participatory and transparent process – has been provided to communities in an understandable form and in a timely manner prior to any decision they may have been asked to make with respect to participation in the project.

Thus CL 01 is closed.

CL ID:	02	Date: 02/03/2023
Description of the CL		
The following evidence and modifications shall be provided to support affirmations, arguments and assumptions made in the MR, in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Section 2.3.5, update the last paragraph, as the VVB has visited the project area. 2. Section 2.3.7, provide evidence of the meetings mentioned, such as minutes, public meetings with photos, newspapers, etc. 3. Section 2.3.7, provide, if possible, evidence of the news published in New Vision and Orumuri Uganda newspapers. 4. Section 2.3.8, provide a sample of the written stakeholder's comments collected by TIST. 5. Section 2.3.9, provide more information, including the exact newsletter(s) mentioned, the Dates, page(s) and a small description that supports what has been argued in the PD. 6. Section 2.3.10, provide more information regarding the culture and gender sensitivity of implementation of measures. Provide documental evidence, if possible. 7. Section 2.3.11, provide the sexual harassment policy and non-discrimination policy. 8. Section 2.3.16, the VVB cannot access the provided link to download the Quantifiers Safety Issues. Provide it separately and update the PD as necessary. 9. Section 2.4.3, include more information. 10. Section 2.4.4, provide more information and evidence of the financial health of the implementing organization. 11. Section 2.4.5, provide evidence of the audit completed by USAID in 2016, to deeply analyse if there was any kind of corruption or unethical behaviour. 12. Section 2.4.6, update the information included, to state that information related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals (including operational and capital expenditures) has not been described as commercially sensitive. 13. Section 2.4.6, provide 10 extra GHG contracts to be reviewed by the audit team. 14. Section 3.2.1, provide more written and detailed information to allow the VVB reproduce the calculations. Provide further clarifications as per the times it has been mentioned in the PD ex-post emissions. 15. Section 3.2.2, provide more written and detailed information to allow the VVB reproduce the calculations. 16. Section 3.2.4, provide the correct Template format of the table. 17. Section 3.3.1, Conservation Farming sub-section, provide further clarification on the different quotes mentioned alongside the MR. 18. Section 3.3.1, Community Organization sub-section, provide further clarification on the different quotes mentioned alongside the MR. 19. Section 4.1.1, provide more information instead of mentioning Section 4.3.1. 20. Section 4.1.1, Community Group TIST Participants, clarify the quotes of TIST farmers across Uganda, training, GHG contracts signed and others, as different numbers have been acknowledged alongside the PD, MR and other supporting evidence. 21. Section 4.1.1, Community Group TIST Participants and Communities, provide evidence of the direct carbon payments of \$380,641.16. 22. Section 4.1.1, Community Group TIST Participants, provide evidence of farmers that have been exposed to information on HIV/AIDS. Include further details instead of mentioning Section 4.3.1.		

23. Section 4.1.1, Community Group TIST Participants, provide evidence of the average economic benefits per farmer of \$4,700, include more information instead of mentioning Section 4.3.1.
24. Section 4.1.1, Community Group TIST Participants, states that trees on 1,055 ha of hillsides prevent erosion and landslides, whereas the Benefits Section states that 2,148 ha prevent erosion. Explain the difference. Update as necessary.
25. Section 4.1.1, Community Group TIST Participants, states that trees in 173 ha of riparian zones protect waterways and prevent erosion, whereas the Benefits Section refers to 39 ha. Explain the difference. Update as necessary.
26. Section 4.2.2, include more information to demonstrate Net Impacts on Other Stakeholders.
27. Section 4.3.1, separate the data monitored in the Monitoring Plan, and the ones referring for exceptional community benefits.
28. Section 4.4.3, provide further evidence of 59% of TIST workers are women.

Project Participant response

Date: 01/04/2023

1. Section 2.3.5 has been modified to correct the issues.
2. Section 2.3.7 has been modified to correct the issues.
3. Section 2.3.7. Copies of the notices are not available. We provided a picture and reference in a footnoted "Tree" article and an email referencing the meetings.
4. Section 2.3.8. Footnotes to files with the requested comments have been provided.
5. Section 2.3.9 has been modified to address this issue.
6. Section 2.3.10 has been modified to correct the issues.
7. Section 2.3.11 (sexual harassment policy and non-discrimination policy). These have been provided through a footnote reference to Ex 34 and Ex 35 at TIST website.
8. Section 2.3.16 (Quantifiers Safety Issues). This have been provided through a footnote reference to Ex 15 TIST website.
9. Section 2.4.3 has been modified to address this request.
10. Section 2.4.4 has been modified to address this request.
11. Section 2.4.5 After further review, the PP did not feel that the text of the USAID report satisfied the template. Reference was removed and a different argument and set of evidence is presented.
12. Section 2.4.6 has been update to reflect this comment.
13. Section 2.4.6. The contracts have been uploaded to the TIST UG011 GHG Contracts LS folder on the Google Drive.
14. Section 3.2.1 has been update to reflect this comment.
15. Section 3.2.2 The PP believes that Steps 1-10 on pages 57 and 58 of the MR provide the requested detail.
16. Section 3.2.4 has been update to reflect this comment.
17. Section 3.3.1 has been update to reflect this comment.
18. Section 3.3.1 has been update to reflect this comment.
19. Section 4.1.1. This section has been changes to better conform with the template. Also, given the requirements of the template, there was a lot of redundancy with the number of impacts we initially showed. For example number of members in the PD and the number of members in TIST UG. These were combined into one impact and the section re-written to address the template.
20. Section 4.1.1. This section has been changes to better conform with the template. The revised section reflects this comment.
21. Section 4.1.1 A footnote has been provided that reference the TIST database tables where the records reside. I'll walk you through this is you want to have a zoom call. Also, 15 vouchers have been posted to the TIST UG011 Vouchers folder on the Google Drive.
22. Section 4.1.1 Reference is made to Ex 22 Cluster Training where the HIV training is documented.

23. Section 4.1.1 Reference is made to Ex 22 Community Benefits Survey. It is more fully described in the revised Section 4.4.1
24. Section 4.1.1 This has been fixed.
25. Section 4.1.1. This has been fixed in the revision.
26. Section 4.2.2. This has been revised.
27. Section 4.3.1. This has been revised.
28. Section 4.4.3. This has been addressed.

Documentation provided by the Project Participant

The PP is submitting a new version of the PD which incorporates all of the responses given above. See TIST UG PD-VCS-011h App07 Verif 01 Monitoring Rpt 230401.docx

VVB Assessment

Date: 27/04/2023

1. Section 2.3.5 has been updated to avoid references of COVID-19 and remote processes.
2. Section 2.3.7 now provides clear evidence of the mentioned meetings.
3. Section 2.3.7 has provided extra explanations about the newspapers evidence.
4. Section 2.3.8 the audit team has received the notes requested.
5. Section 2.3.9 now includes further information, including references on some of the Tree newsletter, and exhibit listing all articles, and more.
6. Section 2.3.10 now includes more information regarding the culture and gender sensitivity of implementation of measures.
7. Section 2.3.11, the audit team now can access the harassment policy and non-discrimination policy.
8. Section 2.3.16, the VVB now can access the provided link to download the Quantifiers Safety Issues.
9. Section 2.4.3, now includes more information.
10. Section 2.4.4 now includes more information about the financial health situation of the organization, and the audit team has received confidential information about it.
11. Section 2.4.5 has been updated to provide assurance of avoidance of corruption and other unethical behavior.
12. Section 2.4.6 has been properly updated.
13. Section 2.4.6, 10 extra GHG contracts has been provided, a part of the other 10 already received by the audit team.
14. Section 3.2.1 now includes more information to facilitate the reproduction of calculations.
15. Section 3.2.2 now includes more information to facilitate the reproduction of calculations.
16. Section 3.2.4 now provides the correct Template format of the table.
17. Section 3.3.1, Conservation Farming sub-section, has been properly updated.
18. Section 3.3.1, Community Organization sub-section, has been properly updated.
19. Section 4.1.1 now includes further information.
20. Section 4.1.1, Community Group TIST Participants, the quotes have been clarified.
21. Section 4.1.1, Community Group TIST Participants and Communities, a footnote has been provided that reference the TIST database tables where the records reside.
22. Section 4.1.1, Community Group TIST Participants, evidence has been provided of farmers that have been exposed to information on HIV/AIDS.
23. Section 4.1.1, Community Group TIST Participants, extra explanations have been included and this finding can be closed.

24. Section 4.1.1, Community Group TIST Participants, clear clarifications have been provided regarding of the hillsides that prevent erosion and landslides.
25. Section 4.1.1, Community Group TIST Participants, clear clarifications have been provided about that trees in riparian zones.
26. Section 4.2.2 has been properly updated.
27. Section 4.3.1, the data monitored in the Monitoring Plan has been separated.
28. Section 4.4.3, evidence has been properly provided.

Thus, CL 02 is closed.

CL ID:	03	Date: 02/03/2023
Description of the CL		
Regarding the Non-Permanence Risk Report, the following evidence is required to be provided by Project Proponent: Please, provide the NPRR in docx (word) format, so that the VVB can review if the NPRR is complying with the format requirements of the Head Page of the Template.		
Project Participant response		Date: 01/04/2023
The NPRR is being provided in a docx (word) format.		
Documentation provided by the Project Participant		
The PP is submitting a new version of the NPRR. See TIST UG PD-VCS-011g App06 Risk Analysis 230401.docx		
VVB Assessment		Date: 27/04/2023
A new NPRR has been provided. CL 03 is closed.		

CL ID:	04	Date: 02/03/2023
Description of the CL		
Regarding the audit on-site visit, the following evidence is required to be provided by Project Proponent: Please, provide the lease agreement with the government and the GHG contract of the Kweyamba visit made by the audit team. Also provide clarifications on the benefit sharing of the farmers visited and the participants of the Kweyamba Small group visited by the audit team.		
Project Participant response		Date: 01/04/2023
The requested document have been placed in the TIST UG011 Kweyamba folder on Google Drive. - NFA Receipt and Lease Agreement.pdf is the lease between the group and NFA. CAAC and TIST are not a part of the lease. - TIST UG 011 GhG Contract 2007UG178.pdf is the GHG contract with TIST - The Small Groups is receiving payments through the voucher system as it does for any other Small Group (see Pre-payment voucher bearing members signatures.pdf, PS 2020 voucher bearing signature of members.pdf, PS 2021 voucher bearing signature of members.pdf). - Any payments between the Small Group and NFA are between those two parties. CAAC/TIST is not paying the NFA.		
Documentation provided by the Project Participant		
- NFA Receipt and Lease Agreement.pdf - TIST UG 011 GhG Contract 2007UG178.pdf - Pre-payment voucher bearing members signatures.pdf, - PS 2020 voucher bearing signature of members.pdf - PS 2021 voucher bearing signature of members.pdf		
VVB Assessment		Date: 27/04/2023
New documental evidence has been provided, and the finding can be closed. CL 04 is closed.		

APPENDIX 3: ATTENDANCE LIST

AENOR
Confia

PROJECT: LOCATION: Kabale Cephas hotel
MEETING TOPIC: Stakeholders & Farmers' interviews DATE: 13th Feb 2023

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
	EDSON WILLIAM TUMUKUNDE	Farmer / Cluster Leader	Rubirara cluster	[Signature]
	APPROKA TUMUKUNDE	Farmer / Cluster Leader	Rwenzosiro cluster	Tumukunde
	KAGIRIYA - SOWA	Farmer / Cluster Leader	Mushanje cluster	Sowato
	OWIESIGIE NAKSENSE	Farmer / Cluster Leader	Ruhija cluster	[Signature]
	Zagibonise Shina	Farmer	Nyamukwera cluster	[Signature]
	TIBENDERRA GAGARY	Farmer	Hamukwera	[Signature]
	ARINETWE GIBEN	Farmer	Kyamukwera	[Signature]
	TABAGA IZIBARO	Farmer	BUKIMBA	[Signature]
	AKAMPURUKA Ismail	Farmer	KASHAMBYA cluster	[Signature]
	TUSHABOMWE ESTHER	FARMER	MUKO cluster	Tushabomwe
	BARUMUKURU	FARMER	RUBAYA cluster	[Signature]
	SABARI K. MARK	FARMER	RUHJA cluster	[Signature]
	TWINOMUGISHA Jimmy	FARMER	KAMUGAAGUNZI cluster	[Signature]
	BAKEHWEKI AUGUSTINE	FARMER	MUHANGA cluster	[Signature]
	Ngabirano Sadio	cluster servant	Ruhija cluster	[Signature]
	MUSANGIZI BRUNO	CLUSTER SERVANT	muko cluster	[Signature]
	KATARUKI CALES	" "	BURKE cluster	[Signature]
	AGABA DENIS	Cluster Servant / Auditor	Burke cluster	[Signature]

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AENOR
Confia

PROJECT: LOCATION: Kabale Cephas Hotel
MEETING TOPIC: Stakeholders & Farmers' interviews DATE: 13th Feb

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
1	KEIRUNGI MEEL	FARMER	IBUMBA TREE PLANTING	[Signature]
2	BUKUSA RI	FARMER	NYAKISHUKI	[Signature]
3	MUKUNZI Faustine	FARMER	Songamwe	[Signature]
4	KAGINA M. JAMES	FARMER	RUBATA GROUPS	[Signature]
5	Rev. JACKSON BEJUBIZA	FARMER	KARITAE TURKORE-KASHAMBYA	[Signature]
6	ARINETWE JANE	FARMER	RWENTARE GROUP	Arinetwe
7	OLISHABA SCOVIA	FARMER	RUBATA GROUP	Scovia
8	TUMUKUNDE RICHARD	FARMER	RUBATA & Tree planting GP	[Signature]
9	TUMUKUNDE RICHARD	FARMER	KABAMUKUNZI TREE GROUP	[Signature]
10	TUMUKUNDE RICHARD	FARMER	ASS.	[Signature]
11	BEJUBIZA CHAMPION	FARMER	Kanyama Tree planting	[Signature]
12	AMUKUNZI SIOGA	FARMER	Kitaraga Tree Planting	[Signature]
13	BEJUBIZA VALERIE	FARMER	Maza Tree planting	[Signature]
14	ZOREKA COSMAS	FARMER	NYAMUKWERA COMM. T.P.	[Signature]
15	ALICE TUMUKUNDE	FARMER	Aaron & family tree groups	[Signature]
16	NGABIRANO ESTHER	FARMER	Rubirara & Bikingi Bendi	[Signature]
17	KABIRUKI JULIUS	FARMER	Hamukwera Agroforestry	[Signature]

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AENOR
Confia

PROJECT: TIST
MEETING TOPIC: Stakeholders and TIST employees late harvest and Farmers.

LOCATION: Kabale and Kanungu Districts
DATE: 13th Feb 2023 and 14th Feb 2023

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
1	NIRWATA OLIVIA	CLUSTER SERVANT / FIELD AUDITOR	Muhanga and Karamba	ABO
	Ainebyona Christon	field auditor desk auditor	Rugyezi cluster	Thimmy
	AMUMIZA SINCERE	CLUSTER SERVANT	Kabale District	ABO
	KYOMUKAMA ADRI	ISO - KARELS	KABALE DISTRICT	ABO
	14 th Feb 2023			
1	ASIMWE GU MUMBO	CLUSTER SERVANT	KANUNGU DISTRICT	Thimmy
2	TWESIGHE MOSES	CLUSTER SERVANT	KANUNGU	Thimmy
	TUKWASIBWE JUDITH	CLUSTER SERVANT	KANUNGU	Thimmy
	ASIMWE MARTIN	CLUSTER SERVANT	KANUNGU	Thimmy
	BAHATI ALI	TEAM LEADER	KANUNGU	Thimmy
	ASIMWE PRUDENCE	CLUSTER SERVANT	KANUNGU	Thimmy
	MUKANKIRA AMBERSE	CLUSTER SERVANT	KANUNGU	Thimmy
	GRITZE ALI	Cluster Leader	Kwenzarare TPO	Thimmy
	IRAMBERA NDAR	FARMER Ndakwa Inekwa	KANUNGU	Thimmy
	D. Jennifer Tugamba	NGO representative KANUNGU NETWORK	KABALE	Thimmy

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AENOR
Confia

PROJECT: TIST
MEETING TOPIC: TIST employees and Farmers group visit

LOCATION: RUKUNDA
DATE: 15th Feb 2023

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
1	NIRWATA OLIVIA	C-S / FIELD AUDITOR	Muhanga, Karamba & NABASHIBETA	ABO
2	AMUMIZA SINCERE	C-S / TEAM LEADER	KABALE, KANUNGU	ABO
3	AGABA DENIS	C-S / FIELD AUDITOR	KABALE, KANUNGU	ABO
4	KATIBULI CALE	C-S / FIELD AUDITOR	KABALE, KANUNGU	ABO
5	NIHUMUZA VAMU	CLUSTER SERVANT	KABALE & KANUNGU	ABO
6	ASIMWE SARA	CLUSTER SERVANT	KABALE & KANUNGU	ABO
7	Kamusiima Allen	cluster servant	Nyakishenzi cluster	ABO
8	Kamukamba Annet	Farmer	Tuganzu group	ABO
9	Kyomukama Xanica	Farmer	Kwenzarare cluster	ABO

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No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
1	CIRUS MUGISHA	Dukamunira Partnership workshop for Rural Leaders Forum	GREATER BUSHENGI RELIGIOUS	[Signature]
2	TUMASEMUKAMA APOLLO	TIST-UGANDA	UGANDA	[Signature]
3	Ara Boamanyo	TIST Farmer	Uganda / Bushengi	[Signature]
4	Joyce Kyegumire	TIST Farmer.	Abamasirire.	[Signature]
5	Murungi David	Cluster Saravani.	Bushengi	[Signature]
6	J. Busingye	Farmer group leader (from Kweyancha).	"	[Signature]
7	Namuna Gad	Farm worker	"	[Signature]
8	Amanya Jonathan	Farm worker	"	[Signature]
9	JOHN RABIKI	briener (deninaka driver)	"	[Signature]
10	Simon Mazeya	Farmer	Kashongi Twebischo	[Signature]
11	MURAGA BA KILIM	Farmer	TWEBISCHO	[Signature]
12	ARHAITWO FRANCIS	Clothes Sewant Ryent	Bushengi	[Signature]

APPENDIX 4: ON-SITE VISIT ACTIVITIES

Initial Meeting with TIST and stakeholders

The initial meeting with stakeholders was held on 13th Feb 2023. The meeting was hosted by the TIST staff including Mr. Hakim and Pamela who the Auditor had a prior meeting to brief on the purpose of the audit visit and field visit logistics. The stakeholders meeting was attended by the District Forest Officer, TIST Farmers representatives, Cluster leaders, cluster servants and leadership council members at the Cephas Hotel in Kabale Uganda. The stakeholders briefed the technical expert about the project history. The briefing included the features of the project and the roles each stakeholder plays, TIST interaction with community, communication channels information flow, risks, and benefits, among other things. The stakeholders' consultations within the project areas were also highlighted with descriptions as illustrated in the VCS&CCB PD.

Group Discussion with Farmers groups on 13th February 2023

On the first evening at the Cephas Hotel, a group discussion was held with the project Farmers groups. All the farmers seemed to be very much happy with the project and mentioned various achievements of the project. The points discussed were highlighted here:

1. Before the start of the TIST in 2003 the site had little vegetation and livelihood of the people remained stagnant.
2. List the points: rights of members, FPIC principles (that no one ever been coerced or forced to join and participate in the project matters) and stakeholders' meetings were all affirmed to have been conducted.
3. On the benefits of the project, the farmers groups answered that they get community benefits from the project which includes the following, among others:
 - a) Employment: the project hires personnel that belongs to the community in the villages.
 - b) Health: Project supports the health services through insurance to their staff and are rolling out and equipping other units in the villages near the project area.
 - c) Biodiversity: due to the enhancement in the tree cover, the area is getting richer, and more wildlife and birds are returning.
 - d) Fire protection: Continuous training and drills with the community to ensure safety is maintained in the project area.
4. Communications, grievance mechanisms, and equal rights for all. The farmer community was appreciative of all steps that have been taken by TIST servants, coordinators in training the community, constant information flow and keeping them together throughout their involvement with the project. The local government and the district forest Officers helped in making clear regulations for protection of forest and biodiversity of the area they live in.
5. Agaba Robert from Mukwo tree planting group joined in 2021 and has received training on bee keeping and apiary and honey production, training on nursery establishment and management and soil erosion control with tree planting. He has been earning money from honey production which is additional income for improving his livelihood and wellbeing. On relationship and communication, Agaba pointed the strong ties with TIST as they support them with cluster meetings through cluster servants in every month and they have their own farmers meetings every Sunday. They are communicated through group

notifications, messages and WhatsApp group. Cluster meetings are conducted every 1st Saturday of the month.

6. The cluster servant supports the Farmer groups, and they talk and resolve all issues at hand and get comfortable with the resolutions. There are no pending or unresolved issues they are aware of. Inclusivity has been the highest priority for TIST Uganda, and grievance mechanism are strictly followed to avoid conflicts. On conservation aspects, by planting trees they will offset more GHG emissions from the atmosphere. They allude that TIST has been successful because of involvement with stakeholders through information sharing like the newsletters, honesty instilling values to the society. TIST has supported education programs through school fees support to both its employees and the farming communities and also the facilitation of healthcare to its workers and community benefiting through direct employment.

Meeting with Mr. Kyomukama Adios-The Kabale District Forestry Officer, 13th February 2023

He knew TIST from Kanungu District in the year 2006. The DFO is in close touch with the TIST who closely work together because they have common objectives of conservation and promotion of trees. All the problems TIST finds on the ground are informed to stakeholders for them to discuss over and so far the resolutions have been positive for all parties. The government thanks TIST for the efforts they have put together to ensure livelihood and diversity of trees are improved. TIST promotes indigenous and fruit trees which have been planted in various project members' homes. TIST gets support on administrative issues and on certifications from DFO. The communication channels between TIST and the DFO is very streamlined and they cross change ideas from time to time. He looks forward to support the TIST program implementation now and in the future.

Cluster meeting at Kanungu District, 14th February 2023

The meeting was attended by farmer groups drawn from Kanungu cluster and was facilitated by the Cluster leader and the Cluster servants. The farmers had earlier been informed about the auditor visit who will be going round their Groves to visit and take notes. The auditor was welcomed into the meeting, introduced himself and explained in detail the purpose of his visit. The auditor was also keen to understand the TIST interaction with the community, the communication channels, the risks and benefits as clearly communicated to them. This was highly affirmed by the community that they have good relationship with TIST, and that information flows systematically and in a timely manner. The community also informed the AENOR audit team about the FPIC principles, grievance and complaints mechanisms in place and the resolution procedures they apply to address some of their challenges.

Visit to Cluster Servant Alex Bahati sites

Bahati Alex is a team leader in Kanungu District. He directed the expert to 2007UG244-Dismus 03 (Rweyerezo T p Dev G) grove which belonged to him, which was 58 km North of the training venue that was visited before.

He described the stepwise processes in measurement and quantification and the use of the mobile data collection tool (Pendragon forms) to input, save and upload by synchronization into a publicly accessible web portal. Several measurements were made to compare information reported by the PP. The process involved the demarcation of boundaries and the measurement of land size using the android phone tool. Some pictures of the grove are also taken for geotags and references. The trees are physically counted and a sample of 20 trees are taken through the circumference measurements at 137cm mark and recorded on the pendragon forms. The process above is done in the presence of the farmer to ascertain that everything is correctly input with a keen interest in boundary marking.

The trees were planted in the year 2007. The land as described and evident from the sides was bushy with shrubs before the introduction of the pine species. The measurement done on the plots were recorded as 390 *Pinus Patula* species of trees, which were counted with the farmer present on the grove. They were uploaded by synchronization into the webpage. The last update was done on 18th December 2022. The measurements taken are updated continuously, and they are used to calculate GHG reductions. The live and standing trees are the only ones counted, this excludes the dead standing trees and the live falling trees as well. The counting is done every year and Alex takes responsibility to count groves for six members of his group.

Visit to Prudence Atuhere - The TIST quantifier/cluster servant in Kanungu District.

Prudence Atuhere is a cluster servant in Kanungu District managing the Nyamiyaga farmers association with seven members. She was an active member of the group for years before being promoted to lead the farmers group. Upon hearing of the vacancy at TIST on the cluster servant position, she applied, got shortlisted and was interviewed. After scrutiny, she was offered an opportunity to work in TIST with the community. She was inducted and supported with trainings from Hakim and Pamela as it is the norm of TIST. She was attached to a colleague to learn on the job until she became conversant and comfortable to undertake her roles until now. She receives more trainings and capacity building to keep her always up to speed with the demands of her job. She is constantly in touch with her farmers groups and can reach them easily in cases of communications and further updates, hence she has a whole grip of what her farmers are doing at the time. Like Alex, the quantifier, she can use all her tools including the android phone to procedurally measure all the plots and trees and record them into the system. This has made her work very comfortable. The audit team visited the tree nurseries at Kanungu field area where Byesize Moses and his colleague were on duty roster to manage the nursery on that day. She has mentioned of the fair treatment, respect for her rights as a worker and more so being supported fully to perform her roles to the success of the carbon project with the community. The audit team also interviewed Prudence Atuhere, the Kanungu cluster servant and quantifier who gave account of her work and the tools used and demonstrating the measurements. The audit team also visited the tree nurseries in Rutenga-Katojo (*Pinus patula* species). The audit team visited Noah Turyamureba of Grove 2020UG616, a farmer with young *Pinus* trees and legumes promotion (climate smart technologies) and soil control measures using contour techniques. The audit team also visited Noah Turyamureba (In black pants) of Grove 2020UG616, a farmer with young *Pinus* trees and legumes promotion (climate smart technologies) and soil control measures using contour techniques.

Meeting with NGO representative - Dr. Jennifer Turyatemba

She works with the Kabale Agroforestry Network (KAN), an NGO based in Kabale Uganda which is now changing to Kigezi Landscape management Initiative. This organization promotes agroforestry, intercrops, fuel wood harvesting, food production and fruit crops promotion. They encourage farmers to plant crops on their scarce and small sized land. They promote planting trees and technologies like boundary planting, contour head rows to reduce erosion, rotational planting by incorporating coliadra and sesbania species, medicinal and fruit crops, woodlots to help farmers gain income, watershed management previously informed by clearing of the upper slopes causing landslides and mudslides. Some saving components also highlighted.

KAN has been in existence for 17 years under the support of ICRAF. Jennifer alludes that there is a strong relationship with TIST where farmers in KAN were incorporated into TIST because of continuous next step support that they receive. TIST trains on techniques such as the energy saving cook stoves, tree nursery establishment and management, conservation farming and manure preparation techniques, crop nutrition and health management and leadership and management skills at the community level. Jennifer acknowledges that there have been meetings which she is constantly invited to attend, especially the launch of the new program, strategies updates on technologies, conflicts and resolution meetings, among others. Invitees from other organizations like the District Farmers association, CARE international, NARO (National Agricultural research organization) and the DFO have been attending these meetings. Jennifer likes the management of members networks for sustainability in TIST, where the cluster formations have been perfected. A village is clustered which makes management very easy. KAN is encouraging farmers to work well with the TIST project while it also supports the farmers with grevilia, Pinus and fruit trees seedlings and cook stoves for the community. Stakeholders' meetings with TIST are also conducted, especially where the farmers are about to be paid. They schedule these with stakeholders which is a big step for the community programs. Jennifer is very optimistic that TIST programs are well coordinated and information flow with stakeholders is correct.

Site visits: observations and conclusions of the audit team on 15th February 2023

The audit team set out to Bubaale in the 15th of February 2023 with Caleb Kayabuki, the cluster servant/Quantifier and the TIST Field Auditor. We visited a grove belonging to Blessings and another one belonging to Anna. There were typically boundary planting technologies with the middle ares left for food crop production and cover cropping. He mentioned that measurements were typically done by the cluster servant who doubles up as a quantifier in the presence of the Farmer to ensure consistency is established. Caleb described that the meetings are held by the small groups once in a week. In his group comprising of 6 farmers, the agenda involved planning and proper filling of the dead trees, pruning and TIST best practices which the group members must implement especially on steep slopes. Caleb signs all the meeting minutes and the group leaders files the minutes for later reference. The audit team visit Bubaale, the Blessing farm, where boundary planting happened with Gravelia and sweet potato production (cover crop as CSA).

Visit to Pinus grove with 10 years of growth on 15th February 2023

Caleb manages two clusters (Bubaale and Kamuganguzi) where each is comprised of 32 and 30 groups. Each group has between 6 to 12 members. Canon Mbabazi is the owner of the grove with 10-year-old pinus trees. The last measurements taken on this grove was in September 2022. He alludes that the measurement takes the same standards across. The audit team observed a thicket of Pinus Patula belonging to Canon Mbabazi, a member of Caleb's Bubaale Tree planting group on Bubaale-Kitojo road in Kabale District.

Olivia CS Visit to vangi 02 Cyprus grove with Pinus interplanted

Olivia Niwaha is a cluster Servant and a Field Auditor for Muhanga, Kashambya and Nyakashebeya clusters. The audit team visited three groves: Vangi02, Vangi grove and Twinomugabe 02 grove, belonging to three different farmers she manages. Through enthusiasm, articulation of farmers' issues and her maneuvers through the steep hills, Olivia was able to demonstrate the practical on the job learning that she has gone through. It was very clear that Olivia and the farmer were in constant touch and both understand the project in detail with all procedures and the stand processes involved in measurements, the complaints and resolution procedures (by practically explaining how they managed internal issues). At a later stage, the audit team compelled the farmer to demonstrate what Olivia does when she comes to the grove and this was proven by Mr. Vincent who is the farmer of TwinoMugabe 02 grove. The audit team also visited the Hemba Singa Tree Planting group on the steepest side of the hill, in a grove belonging to Mr. Vincent, Olivia's farmer who practically demonstrated the measurement process that he learned from Olivia (The Cluster Quantifier). This shows that the farmer fully understands and is always involved in the whole process. Moreover, protection of soils from land/mud slides and water conservation have been observed through various practices like the contour planting on steep slopes, where the Pinus patula trees occupy the top of hills to break wind and hold soils firmly from the hilltops, which are a greater advantage towards soil erosion control. Some groves have been planted by farmers on the hill tops (background right) to prevent soil erosion and land/mud slides due to steeper terrains as depicted above. This is highly encouraged by the KAN NGO partners.

Travel to Rukingiri District

The Visit to Rukingiri District was coordinated by Sarah Asimwe, the cluster servant and quantifier of Kebisoni and Bwambara clusters. Kansime Allen is also from Nyakishenyi cluster who was a new cluster servant learning from Sarah. Sarah directed us to the site Muhumza 01 grove that is 5.6 ha in total. The grove covered the entire hill with over 5000 trunks of 8 years old Pinus Patula tree species. The audit team observed over 5000 trees with large coverage on top of the hill supporting Soil conservation and erosion prevention. Sarah described the tools to be used for quantification as the handbook, tape measure and the android phone where pendragon forms are to be filled, saved and uploaded.

The farmer grove is located by both the quantifier and the farmer, then pend form is opened, details of the grove and the quantifier details are entered. A track is created on the forms and the location is tracked by walking along the boundaries of the grove with the pendragon app on walking with the farmer. This takes

the information along the grove and will note the size of the grove. If the grove is taken for the first time, a photo of the grove is desirable at this stage. Then the tape is used to measure 137 cm from the bottom of the sampled trees, at the 137cm mark, the circumference of the tree is measured and recorded for later updating on to the forms.

This process is done for a sample of 20 other trees within the grove to create representative sampling. All measurements are accurately recorded in the notebook with the presence of the farmer. There after all the trees are physically counted with the presence of the farmer for all of them to agree on the trees counted. This is also recorded for further uploading. The cluster servant / quantifier will then load all the recorded parameters on the pendragon forms and save according to the grove coded name, then synchronize to upload these on to a portal which updates the measurement from the grove.

Sarah Asimwe was the person who took the audit team through the process of tree measurements in Muhumza 01 grove which was consistent with the procedure outlined.

Visit to Rukamana 01 grove where weeding had been scheduled

The same steps that Sarah took us through was done at Rukamana 01 grove. There were additional maintenance practices on the grove which she highlighted that the farmers use the benefits accrued from the yearly tree earnings to organize for labour to do weeding and pruning of the grove to maintain a perfect and uniform growth of their grove.

Meeting with the TIST farmers whose children have been given scholarships

At the next farm were two women group members who spoke about the benefits of the scholarships for their children in addition to personal benefits they received from the project in planting trees.

Annete Kimirembe has a scholarship benefiting daughter called Constance Nahurira, she knew TIST project in the year 2012 though Sarah. She admired and found her interests in the TIST project and later she joined it. They planted Avocado mangoes and jack fruits as fruit trees promotion. Sarah taught them how to practice conservation farming by planting and harvesting. She divorced her husband three years later but through struggles she later got recently assisted on the scholarship by TIST. This is the second year her daughter is being sponsored to study. Her grove has 120 trees, and she gets money from her groves every year as carbon benefits. After the quantifiers measures the trees, she gets paid for the measure's values. She has been able to supplement more goats, pigs, chicken from the carbon money which is additional income to the carbon one.

Phanice Kyomukama has a scholarship benefiting her daughter called Angel Ahurira. She joined the scholarship program in the year 2021. This was after struggling with schooling 5 of her kids left with her after passing on of her husband. TIST through the monitoring team on the ground spotted her as one of the ten most deserving parents and supported her daughter Angel with school fees. The other four kids are in a government-sponsored school with less fee requirement which she manages from her carbon money and some from the additional income she accrues from the sale of her livestock at home. She seems very grateful to TIST for this support.

Finally, Annete and Phanice described some additional benefits other than school support, such as improvement through livestock rearing goats, pigs and chicken improving nutrition and health facilities access.

Meeting with the NGO representative - Chris Mugasha on the 16th February 2023

Chris works with the Rukararwe Partnership workshop for Rural development (RPWRD) in the greater Bushenyi region of Uganda. The organization works on a thematic area on environmental conservation. RPWRD started in 1986 and was mostly present in the Western region comprising of five major Districts of Bushenyi, Mitoma, Buhwezi, Rubiziri and Shema districts. As one of the employees of RPWRD, the partnership with TIST has seen them complimenting TIST to provide seedlings to the farmers, without interfering with TIST activities.

At some point they had challenges with the seedlings that they were giving to the farmers since there was no proper follow up to support the farmers manage their trees. Through working together with TIST, training was conducted to the farmers on better tree planting and management which led to an increased tree cover. The concept of more earnings from trees came through TIST in the carbon Project. Mr Chris expresses his gratitude to TIST because of the complimentary roles they play to enhance successful tree growth and he prayed that this is maintained for sustainability. Trees are sources of income to the farmers, provide conservation benefits, food, medicinal and water catchment values. These are principles that drive Chris to support TIST in the conservation efforts.

On effective communications, there are organizational invites from both parties to meet farmers and the tree growing members associations who would call out for meetings, training workshops and Exchange visits on the best practices in tree farming. There are mutual benefits in the organizations where one supports farmers with inputs while another supplements with training and more sustainable management. The RPWRD gets grants that support farmers with seedlings. The stakeholders and engagement meetings with TIST have always been conducted to exchange ideas and information to address any challenging matters arising. He attended a meeting in 2020 with agenda on the COVID impacts on the environment, its responses and the high demand for firewood which yielded a breakthrough in tackling the challenge.

At Bushenyi Cluster, the audit team visited the Ara grove with the red stinkwood species of trees. The owner is called Banyanga Ara. He got the red stinkwood species from a tree nursery developed by some groups of Bushenyi farmers. There are 95 trunks of the red stinkwood species in this grove and podo species are 2. The last measurements were done in January 2023 by Murungi David who is the cluster quantifier of this grove. There was an opportunity to visit his homestead where there were groves of *Prunus Africanus* species that were planted for 15 years.

David Murungi - Cluster Servant and quantifier for Bushenyi Cluster

David Murungi is a man with institutional knowledge of all the TIST Project work. He highlighted of the FPIC, communication flows, conflict and dispute resolutions, his employment procedure and his rights at work. He highlights that in Bushenyi his famers and the Tukundane Farmer groups prefer to visit and study from

Kyosimire Joyce's farm homestead and replicate exactly what she has done. He took the audit team around Joyce's farm which he showcased it as demonstration sites for his farmers. The audit team visited her groves with fruit trees (avocado, loquat, guava, jackfruits and macadamia the nut tree). The farm has also indigenous and medicinal species like the prunus, cinnamon, tree Grevillea and the makhamia species. In addition, she practices manure preparation, tree nursery development and energy saving cook stove. David showed the audit team the ported nursery he developed with Tukundane farmers group in the Bushenyi cluster.

The audit team further visited Jeninah Businge, the group leader of the Kweyamba Tree planting group. There were a total of 7 members who have ventured into planting *Pinus patula* species with some legumes as cover crop and for food production. They leased the 10-ha piece of land from the government of Uganda for more than 30 years. They worked closely with David Murungi, the Cluster servant and have been supported to get information about TIST work and communication in different fields of their work. They also have knowledge and application of the FPIC principles. They have all the requisite documentation for the group constitution and the lease agreement from the National Forestry authority of Uganda. These documents have also been shared with TIST and were filed. Their constitution also outlines how they can conduct themselves in this partnership of leasing government land and working together to Benefit from TIST Project. They all agreed that the payments they receive from TIST will support the maintenance of the forest as supervised by David, the cluster servant.

Jeninah, Namana and Amany (farm support workers) stopped their work to meet the AENOR audit team and discuss on their progress. They were happy because they are treated fairly in their work. The audit team found them working in their grove with *Pinus patula* trees.

Simon Mazanga farm

We visited 2013UG396-Mazanga Simon (MWEHEYO KASHENYI group) grove. This was the first time he received external visitors apart from the visit by David, the cluster Servant. He described how David supports him with advises on better management of groves, measurements and demarcation of his groves and records them onto a phone, then he goes away to other farmers. After sometimes, he receives money and this is because of the growth of trees circumferences. He uses the money to support his 6 children in primary, secondary and university and the rest for upkeep and maintenance of the grove. The audit team met Simon and David at the steeper side of Simon's grove.

Niwogaba Willy grove

2013UG396-Niwogaba Willy (MWEHEYO KASHENYI group) grove is a fruit crop farm planted with avocado. It belongs to Willy who joined the project in 2018. He has been trained by David to undertake all the management practice on this grove. His interest to plant avocado was because the neighbors who plants avocado, harvests and sells them for money. It is also intercropped with coffee, cassava and bananas. He does not attend meetings directly, but he gets all the training information from his aunty because he is busy running a shop and some other businesses. The land size is half an acre with tracks taken. However, the circumference of the trees haven't been measured yet because they are still young.

Frank Alineitwe grove and nursery development

2013UG396-Frank N (MWEHEYO KASHENYI group). Frank is a strong supporter of TIST tree planting initiative. He also assists David in mobilizing farmers training and taking lead roles in nursery establishments. At his homestead, he has done several Climate Smart technologies to nurture kitchen garden, manure production and nursery establishment within the same compound.

He has also been supported by TIST to provide trainings and other capacity building to ensure farmers benefit from the knowledge he has.