

VALIDATION REPORT TIST PROGRAM IN UGANDA, VCS-CCB 011



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Summary:

AENOR has carried out the validation 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 southwest, northern and eastern 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 in several topics, including conservation farming, nursery creation, health issues, etc., 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. 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 validation was to determine the project's conformance with respect to the VCS Version 4.4 and CCB Third Edition. The scope was defined as follows: project design process; its baseline scenarios and additionality; the project area; the physical infrastructure, activities, technologies, and processes of the project; the GHG sources, sinks and/or reservoirs that apply to the project; the types of GHGs applicable to the project; the project crediting period; and the expected climate, community, and biodiversity benefits, including gold distinctions. The process was performed through a combination of desk review, interviews, on-site visits, and communications with relevant personnel.

During the validation, 5 CLs and 4 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 validation report and deems with reasonable level of assurance that the project complies with all of the validation criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the validation criteria. Hence, the audit team concludes that the project complies with all the requirements set by the VCS Standard v4 and the Third Edition CCB Standards, and that the cumulative estimated ex-ante net GHG emissions removals of 5,139,342 tCO₂e over the crediting period (16-December-2003 to 16-December-2063) and the average of 85,656 tCO₂e/year have been quantified in accordance with VCS rules. AENOR confirms that the project has been validated for the Climate Gold, Community Gold and Biodiversity Gold distinctions in accordance with the Third Edition CCB Standards.

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1 INTRODUCTION

1.1 Objective

The purpose of the validation audit activity was to conduct an independent assessment of the project in order to determine whether the project complies with the validation criteria as set out in the guidance documents listed in Section 1.2 of this report, including the monitoring procedures and the climate, community, and biodiversity benefits; and that the GHG emission removals estimated ex-ante in the Project Description (PD) are materially accurate.

1.2 Scope and Criteria

The scope of the validation audit is to validate the design and emissions removals of the proposed project activity in Uganda against the Verified Carbon Standard (VCS), the identified methodology and associated tools as well as to validate the climate, community, and biodiversity benefits in accordance with the criteria of the Climate, Community and Biodiversity Standards (CCB).

The scope was defined as follows:

- The project's design process.
- The project area.
- The project's baseline scenarios and additionality.
- The physical infrastructure, activities, technologies, and processes of the project.
- The GHG sources, sinks and/or reservoirs those are applicable to the project.
- The types of GHGs that are applicable to the project.
- The project crediting period.
- The climate, community, and biodiversity benefits, including gold distinctions.

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 v 3.1
- 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 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.

The project has been validated for the Climate Gold, Community Gold and Biodiversity Gold distinctions.

2 VALIDATION 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 validation was performed through a combination of in-depth document desk review, interviews with relevant personnel and on-site inspections, as discussed in Sections 2.3 through 2.4 of this validation 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 2.7, findings were issued to ensure that the project fully conformed with all requirements.

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

The validation 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-011e App04 Validation Data 230401v4 /4/* for the crediting period 16-December-2003 to 16-December-2063 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 cross-checked with values reported on the PD.

AENOR carried out an in-depth and meticulous review of the spreadsheet to verify the methodology's correct application (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 ex-ante emission removals are free from material errors, omissions, or misstatements.

AENOR confirms that sufficient evidence was presented for the ex-ante estimated 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 validation report since:

- Sufficient evidence available: The project participant has provided the 100% of the data used in the calculations to achieve the final estimated amount of GHG emission removals.

- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents, provided to the validation team, and 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 PD are correct and can certify the ex-ante 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 and the methodology (CDM methodology AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands, Version 02.0). The initial review focused on the PD and included an examination of the project details, implementation design, stakeholder engagement, baseline scenario, additionality, community and biodiversity objectives, data and parameters, and estimation of GHG emission removals.

Documents reviewed included monitoring SOPs /13-23/, carbon rights contracts /28-51/, economic analysis and documents, tree monitoring data, biomass and carbon calculation spreadsheets 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 validation included a review of the PD /1/, relative to the field conditions and on-site interviews with project management staff, stakeholders, and beneficiaries (see Table 1 in Section 2.4 of this report for more information). Modifications to the Validation and Sampling plan were made based on the conditions observed in order to detect the processes with the highest risk of material discrepancy.

The Project Proponent used the VCS AFOLU Non-Permanence Risk Tool v4.0 to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report /3/, provided the supporting documentation validation 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 and assessed for this validation, see Appendix 1.

2.4 Interviews

The AENOR validation 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, 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.

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.

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 validation 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.
 - 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.

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

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 PD, related to the VCS and CCB requirements implemented by the PP, 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 3.10.2 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, including eligibility requirements and the applicability conditions of 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.
- Interview local authorities, stakeholders and local project employees to confirm that the project operates in accordance with current permits and authorizations, its relationship with local actors and communities and compliance with VCS and CCB Standards.
- Interview the key personnel involved in the planting.
- Validate activities such as nurseries, planting, forest protection, fire prevention, etc.
- Forest conservation and implementation.
- Project activities implemented.
- Stakeholders' rights.
- Stakeholders' identification and consultation, trainings/benefits/satisfaction.
- Project conflicts, barriers or difficulties and grievances/complaints/conflicts.
- Stakeholders' consultations, meetings and documents sharing.
- Project communication at the validation moment.
- Community, validation of CCB community monitoring plan and benefits to the community.

- Areas of High Conservation Value (HCV) detected.
- Biodiversity and current problems associated.

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, • Grievances, • Costs, risks and benefits of the project, etc.	Kirime Guest House (Kabale)	2023-02-13
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 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.

2.7 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, 5 CLs and 4 CAR were raised for both VCS and CCB findings.

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

2.7.1 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.

3 VALIDATION FINDINGS

3.1 Summary of Project Benefits

Section 1 of the PD provides information about the project benefits. The project includes the following 2 unique project benefits:

1. TIST farmer partnership: TIST farmers are partners and receive 70% of the profits from the sale of carbon credits increasing their annual income.
2. Community Organization: TIST farmers organize themselves as neighbors, and at the community, regional, and national levels. This allows them to develop locally appropriate best practices, share support, and provide mutual accountability. Measured as active number of clusters and small groups.

In addition to these two unique benefits, the project expects standardized benefits as i) GHG emission removals; ii) increase in forest cover; iii) improved non-forest land management; iv) training of community members, including women; v) community employment creation, including women; vi) improvement of livelihoods, including women; vii) health services improvement, including women; viii) well-being improvement, including women; and ix) biodiversity conservation.

In opinion of AENOR, the expected benefits are credible and well defined based on the project nature, the designed project activities and on the supporting documents provided by the PP and evidence received during the interviews to stakeholders carried by the audit team on-site (see Sections 2.4 and 2.5 and Appendix 3 and 4 of the validation report for more information), records checked and field records. All the estimated benefits are monitorable considering the monitoring plan developed by the PP and all the benefits that will not be monitored are appropriately labeled as Not applicable. The audit team deems that the estimated benefits by the end of the project lifetime reported on the PD are credible, since are based on the current participants and achievements of the project from the project start date to the date of issue of the PD.

3.2 General

3.2.1 Summary Description of the Project (G1.2)

The TIST Program in Uganda, VCS-CCB 011 is an AFOLU project eligible under Afforestation, Reforestation and Revegetation (ARR) activities developed by Clean Air Action Corporation (CAAC) -the PP- in multiply project areas across Uganda. The project activities are a combination of reforestation and sustainable development activities carried out by subsistence farmers in their own lands. The farmers plant trees on their land and retain ownership of the trees and their products. They receive training in several topics, such as building nurseries, tree planting, conservation farming, building fuel-efficient stoves and malaria and HIV/AIDS prevention, from TIST and a share of the carbon revenues from CAAC. The Institute for Environmental Innovation (I4EI) provides support to the PP as non-profit focused on co-benefit improvement.

The project start date is 16 December 2003, which corresponds to the date in which the oldest trees of the program were planted. The project scale is project, with estimated average GHG emission removals of 85,656 tCO₂e/year during the 60-year long crediting period and a total of 5,139,342 tCO₂e.

The project is developed in multiple individual farms (project areas) in rural areas of southwest, northern and eastern Uganda, including rural areas of districts of Amuru, Bushenyi, Gulu, Kabale, Kanungu, Kayunga, Kiryandongo, Kyenjojo, Omoro, Rukungiri and Soroti. This is a grouped project.

The project areas are all private lands owned by subsistence farmers conducting the project activity. They are grasslands and croplands.

The objectives of the project are:

- Climate: increase the hectares and count of indigenous trees, total trees planted, and hectares of planting on hillsides and riparian areas.
- Community: increase 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. 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.
- Biodiversity: increase the number of trees, number of indigenous trees, number of trees of Endangered/Vulnerable/Threatened species, number of hectares of hillside and riparian planting, and around HCVs.

Based on the documents reviewed and the information gathered through on-site interviews with stakeholders, AENOR deems that the description in the PD is accurate, complete, and provides an understanding of the nature of the project.

3.2.2 Physical Parameters (G1.3)

Section 2.1.5 of the PD provides summary information on the climate, soils, topography and hydrology, ecosystems, and rare and endangered species (with a particular Table 2.1.5 with IUCN Red List of Threatened Species) in the project area. Moreover, there is a Figure 2.1.5 A that shows an approximate distribution of the project instances of the TIST grouped project in Uganda.

The audit team crosschecked the information provided with the original sources, cited also in the PD. The information is correctly reported and deemed as credible by the audit team due to the fact it has been retrieved from reliable sources, such as FAO and National Agricultural Research Organization, NEMA, UNPEI, IUCN etc. Moreover, the audit team visited the project area, particularly the southwest region in Uganda, in which the audit could find the most amount of project areas and participants (farmers, more information in Sections 2.4 and 2.5 of the validation report).

A part of checking each of the supporting evidence provided by the PP as footnotes in Section 2.1.5, during this on-site visit, the audit team visited more than 16 groves and interviewed almost 100 beneficiaries and relevant stakeholders, who confirmed the conditions described in it.

3.2.3 Social Parameters (G1.3)

According to the PD, and as per the information compiled during the audit team on-site visit, project participants organize themselves into Small groups of 6-12 members. These small groups are organized into clusters, into units of approximately 20-70 small groups. This way, there are 3,217 women and 5,715 men which are participating in the project.

Moreover, project participants are subsistence farmers (82% of Small Groups earn between USD 257 and 857 per annum); these are individuals who grow food to eat. The land use of project areas is largely farming. Project areas are distributed across Uganda. The main ethnic groups are Baganda (16.2%), Iteso (8.1%), Basoga (7.7%), Banyankore (8%), and Other (20.3%). In the south and southwestern regions of the country many TIST farmers are Bagandans; in the north there are a variety of ethnic groups including Kakwa, Acholi, and Landi.

The types of land ownership associated with the project areas include Customary Tenure (83.6%), Registered Deed (2.7%), Permission of Landowner/Local Authority (.7%) and Other (13%).

The occupation of the project participants was verified and confirmed through on-site interviews and internet research to confirm the most relevant aspects of Uganda. The information about ethnic groups presents in the project area provided in the PD was verified against the original source cited and found to be accurate.

3.2.4 Project Zone Map (G1.4-7, G1.13, CM1.2, B1.2)

The project areas are distributed across Uganda, mainly the southwest, north, and east, and spread to more than a dozen districts. According to the reviewed KML file provided by the PP to the audit team (see TIST UG PD-VCS-011d App03 PA Plots 230401v3.kml) /52-57/, at the moment of validation, the project was composed by 3488 individual groves (project areas). There is a map attached in Section 2.1.7 of the PD, but only selected communities can be seen in the map, as per the scale of it. The map also presents two HCVs mentioned in the PD located in the southwest corner of the map, as per the visit organized by the audit team, taking advantage of the agglutination of project instances in the area:

Queen Elizabeth National Park (noted as 1).

Bwimbi Impenetrable National Park (noted as 2).

According to the PD, project areas and communities that are most likely to be incorporated are in the districts of Amuru, Bushenyi, Gulu, Kabale, Kanungu, Kayunga, Kiryandongo, Kyenjojo, Omoro, Rukungiri, and Soroti, as well as the expansion currently underway in Lira district. The audit team, during the on-site visit, could acknowledge that the way in which TIST spreads is by word-of-mouth, farmer to farmer. It shall be taken into account that the audit team that visited the project area interviewed almost 100 relevant stakeholders and visited more than 16 groves.

Regarding offsite climate impacts, AENOR's audit team deems as accurate and correct that the entire project zone must be defined as an area in which offsite biodiversity impacts are predicted.

The spreadsheet TIST UG PD-VCS-011d App03 PA Plots 230401v3/4/ provided by the PP to the audit team includes, among other data, the location (project area, group center, cluster name, group name, grove name, district, village, latitude and longitude), the baseline date, the area, soil type and texture, topography

and other, for each project instance of the TIST Uganda project. The information included in this spreadsheet was crosschecked with the KML file of the project area provided by the PP /52-57/ and the information stored on the TIST webpage (see dozens of footnotes mentioned alongside the PD, as most of them have been provided directly to the audit team to assess the project). The audit team selected a random sample of groves and verified that the information on the spreadsheet was consistent with the geographic information on the KML file. Additionally, AENOR's audit team verified the total area of the project and that there is no overlapping with any other project in the country.

It is the opinion of AENOR that the project zone map is accurate and complies with the requirements of the CCB Standard.

3.2.5 Stakeholder Identification (G1.5)

According to Section 2.1.8 of the PD, to develop the project in a specific area, the PP contacts 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, a public seminar is held 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.

To engage stakeholders who are not project participants, the PP solicits comments by meetings that are announced online and in local newspapers. According to the PD, emails various NGO's, government officials, and community leaders to solicit comments and identify relevant non-participant stakeholders are sent. They are invited to attend consultation meetings and provide avenues for providing feedback if they are unable to attend.

TIST aims to benefit poor farmers by providing carbon revenues and sustainable development tools. Stakeholders include subsistence farmers in active or expanding areas, who are interested in planting trees for long-term carbon removals and having rights to land. TIST contacts community leaders, village heads, NGOs, churches, and local government officials to determine if their members might benefit from the program. If interested, TIST holds introductory seminars and regular meetings for new farmers. Information about TIST is disseminated through word of mouth, "The Tree," a multi-lingual newsletter, and direct contact with community leaders and government officials.

Stakeholders are segmented by geography through the formation of Small Groups and Clusters. Leaders and staff are identified through the Cluster meetings and through local seminars. People who are serving as Quantifiers and trainers are assessed for both their passion and ability.

All this information was crosschecked through the interviews made during the audit team on-site visit, as per the almost 100 people interviewed in southwest Uganda and almost 16 groves visited. Particularly, this process for identifying stakeholders was confirmed by the Leadership Council members, the NGO representative and the District Forest Officer interviewed by the audit team, among other relevant stakeholders. AENOR, based on the nature and location of project and the conditions prior to its implementation, evaluated the possible effects of the project on institutions (governmental and non-governmental), civil society and private companies. Considering the evidence provided by the PP and the information gathered during the on-site interviews, the audit team believes that the approach of the PP to identify the stakeholders was accurate and that the rationale supporting it was appropriate to the local context of the project. Therefore, AENOR deems that process has identified all stakeholders who might be impacted by the project activities.

3.2.6 Stakeholder Descriptions (G1.6, G1.13)

Section 2.1.9 of the PD describes the following stakeholders:

- TIST participating farmers (primary stakeholders), including family members.
- Neighboring farmers (not participating in the project).
- Leadership Council members (also TIST members).
- TIST workers, quantifiers, or cluster servants (mainly also TIST members).
- Governmental authorities.
- NGOs and civil society organizations.

AENOR's audit team interviewed representatives of all the stakeholder groups described in the PD in the southwest region of Uganda, where most of the project instances and participants are located (see Section 2.4 and 2.5 of the validation report for more information) and was able to check the correctness and accuracy of the description of their relevance to the project and their interests. Regarding neighboring farmers, based on the lack of entry barriers to the project and the information provided by TIST farmers, the audit team considers that the description of this stakeholder group is correct and accurate as well.

3.2.7 Sectoral Scope and Project Type

Sectoral scope, project type and eligibility:

The project belongs to the Sectoral Scope 14 Agriculture, Forestry and Other Land Use (AFOLU), and the project type falls under Afforestation, Reforestation and Revegetation (ARR). This project is based on sequestering GHG emissions by increasing woody biomass in the project area through reforestation. Therefore, the project is eligible in accordance with Appendix 1, A1.1, of the VCS Standard v4.4, "ARR activities are those that increase carbon sequestration and/or reduce GHG emissions by establishing, increasing, or restoring vegetative cover (forest or non-forest) through the planting, sowing, or human-assisted natural regeneration of woody vegetation". Moreover, the project is a grouped project. Thus, the eligibility criteria for grouped projects are explained in Section 3.2.15 of this report, and regarding compliance with Appendix 1 eligibility ARR project, AENOR's audit team considers the project eligible.

Regarding Section 3.2.4 of the VCS Standard v4.4, "the project area shall not be cleared of native ecosystems within the ten years prior to the project start date", the PP has shared remote sensing evidence to the audit team that proves that the project area (each of the project instances alongside Uganda, as they have been described in the grove Summary of the spreadsheet /4/ and the KML file /52-57/) used to generate the emissions removals was not cleared of native ecosystems within ten years prior to the project start date (see LSAT1990 /53/ and 2000 /54/ images). This information has been reviewed, and it is clear that the PP has not cleared any native ecosystem in the eligible areas of the project.

3.2.8 Project Activities and Theory of Change (G1.8)

The PD provides in its section 2.1.11 the project activities, technologies and main components and their expected outputs and their contribution to achieving the general climate, community, and biodiversity goals of the project. A summary is described as follows:

- i. General. Tree planting of species selected by the individual Small Groups.
- ii. Monitoring. TIST development of a data collection systems that consists of battery-operated smartphones, GPS receivers, data and image uploads through laptops or internet. This data collection is conducted by trained local representatives, called quantifiers, as could be acknowledged by the audit team during the on-site visit and the interviews made to local stakeholders, including quantifiers (see Sections 2.4 and 2.5 of the validation report for more information). The audit team assessed that in 2007 TIST won the Computer World Honors Program Laureate, before the iPhone was released.
- iii. Nursery training and development. Training in species selections and their benefits, how to gather and prepare seeds, and to build and maintain nurseries, focusing in indigenous and food trees. The audit team interviewed relevant stakeholders who confirmed their training, including the visit to own-made nurseries. Moreover, the audit team could access TIST webpage to visualize some of the trainings prepare for farmers who join the TIST project in Uganda or other countries.
- iv. Tree planting. Manual methods using hand tools by the farmers on their land, including TIST best practices (described in the PD). The audit team raised questions to relevant stakeholders who confirmed the statements made in the documentation.
- v. Selective use of tree products. The farmers are the owners of the trees and their products, such as fruits and nuts. Information assessed during the on-site visit.
- vi. Provide social and health training. TIST conducts training at seminars, cluster meetings and small group meetings, including the dissemination of information through the TIST newsletter /128/. The training is focused on conservation farming, building and use of more fuel-efficient stoves, malaria, HIV/AIDS, water quality, benefits of trees, erosion control, water quality, leadership skills, climate change and other relevant topics. AENOR's audit team has reviewed some of the already released TIST newsletters /128/ and has interviewed relevant stakeholders who confirmed this training offered by TIST.

The PP has included in this section a theory of change /124/, in which they have provided reasonable information about the activity description, expected climate, community and/or biodiversity (with outputs, outcomes and impacts) and the relevance to project's objectives. This complete information focuses in recruiting, participant training at cluster meetings, planting, monitoring of farms, newsletter publication and harvesting of tree products. The audit team members coincides that the information provided in this theory of change seems accurate and reasonable.

Thus, based on the nature of the technologies and activities described in the PD, the documents provided by the PP and the information gathered by the audit team through the on-site interviews to the stakeholders on the impacts and results of the project activities, it is the opinion of AENOR that the theory of change

developed by the PD is accurate, complete, and provides an understanding of the nature of the project and how it will achieve its climate, community, and biodiversity goals.

3.2.9 Sustainable Development

According to the PD, the project contributes to the improvement of socio-economic well-being (employment generation, removal of social disparities, food security and health improvement), technological well-being (transfer of IT) and environmental well-being (improvement of resources sustainability, reduction of soil degradation, promotion of indigenous tree species, improvement of air quality). The PP claims to contribute to all of the United Nations' Sustainable Development Goals in a greater or lesser extent. Further information in detailed has been included in Section 2.1.12 of the PD, but for avoiding repetition, the audit team will not replicate this information in the validation report.

AENOR assessed these contribution claims to sustainable development through the review of the project design document, as well as the stakeholder's consultation, and confirms their credibility. Moreover, based on the experience obtained through the on-site visit, these claims seem reasonable as per the double process of validation and verification that the TIST project is requesting.

3.2.10 Implementation Schedule (G1.9)

The project start date is 16 December 2003 and it is scheduled to extend at least for 60 years. 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.

Apart of this relevant information, Section 2.1.13 of the PD provides information on the key dates of project implementation, mentioning relevant introductory meetings that happened in 2003, 2005 and 2009 that happened in Morogoro Tanzania, Bushenyi Uganda and Kabale Uganda, among others. The information attached as footnotes in Section 2.1.13 (see footnotes 23 to 25), including the Tanzania newsletter, the Bushenyi Uganda seminar, and references of public meetings in Kabale and Bushenyi, have been reviewed and assessed by the audit team. Moreover, the audit team interviewed dozens of relevant stakeholders, and some of them started their participation in the project many years ago, confirming this procedure and implementation schedule as per the information they manage.

In this section, there is also information about monitoring and verification schedule, evidence of a meeting with Godfrey Semakula (national authority, see footnote 26) and data about the Gantt charts, the main planting schedule applied by farmers, and the monitoring, validation and verification of the project, among other things.

Considering the nature of the project activities and the experience of the PP in the development of similar projects in other countries under VCS and CCB, it is the opinion of AENOR that the implementation schedule presented in the PD is appropriate and feasible for the project, particularly considering that this project started 20 years ago, and according to the site visit and the documentation review, most of the steps have been already accomplished.

3.2.11 Benefits Assessment and Crediting Period (G1.9)

The benefit assessment period and the crediting period of the project is the same, from 16-December-2003 to 16-December-2063 (60 years).

According to Section 3.9.3 of the VCS Standard v4.4, the project crediting period of AFOLU projects shall be a minimum of 20 years and a maximum of 100 years, which may be renewed at most four times, with a total project crediting period not to exceed 100 years. Therefore, the project activity is in line with the length of the crediting period. Moreover, the TIST Project has a credible and robust plan for managing and implementing the project over the project crediting period, based on how many staff management and local employees they are hiring, the expertise level of the team, the planting due on time, the contracts signed with investors guaranteeing funds alongside the project crediting period, the experience in other nearby countries, etc. Therefore, the project activity is in line with the length of the crediting period, and it has the option to renew more times.

As mentioned in Section 3.2.10, 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.

3.2.12 Risks to the Project (G1.10)

According to the information provided by the PP, the main risk to the project's benefits 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.

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 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.

3.2.13 Benefit Permanence (G1.11)

The PD states in section 2.1.19 Benefit Permanence that the actions implemented by the PP to maintain and enhance the benefit permanence of the project are based on trainings 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 that TIST members are aware that the permanence of the project's benefits has a direct positive impact on their well-being. Specifically, the audit team interviewed dozens of relevant stakeholders in the southwest region of Uganda, where most of the project instances and farmers are located. 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.

3.2.14 Financial Sustainability (G1.12)

The project has been designed to be self-funding, having the sale of the generated credits as the revenue source. This formula has been proven successful in other TIST projects already developed by the PP in Uganda and other countries. In fact, the way TIST has been working is facilitate to have very low costs, particularly through a very useful monitoring system, host country capacity and voluntary effort, as the audit team could acknowledge during the on-site visit.

This way, the audit team has already received financial statements /24-27/ that, as the PP has stated, show the following:

- Project is entirely self-funding through carbon revenues.
- CAAC and the TIST project are and have been profitable.
- CAAC carries no debt.
- The profit has allowed payments of almost \$2.9 million in profit share to the Small Groups.

According to the information provided, the project has passed already the break-even point. The audit team were able to confirm this statement with the updated budget and cash flow worksheet and financial statements provided by the PP /24-27/. 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.

3.2.15 Grouped Projects

This is a grouped project.

1) Eligibility Criteria for Grouped Projects (G1.14)

Section 2.1.21. Grouped Projects, subsection 1) Eligibility Criteria for Grouped Projects of the PD, describe the eligibility requirements that each project activity instance shall meet to participate in the TIST Uganda project. This compliance is based on Section 3.6.16 of the VCS Standard v4.4, which describes the set of eligibility criteria for the inclusion of new project activity instances, Section 3.6.17, which represents the requirements to include new project activity instances, and the requirements detailed in the VCS&CCB PD Template. Based on the compliance mentioned above criteria, AENOR's audit team has validated the eligibility criteria and process for the expansion of grouped projects:

- (1) Use the technologies or measures specified in the PD in the same manner as defined in the project description documentation. That is, each project instance will be an ARR project activity involving tree planting by farmers in the TIST program as further described in Section 2.1.11 of the PD.
- (2) Meet all the applicability conditions set out in the methodology AR-ACM0003 Afforestation and reforestation of lands except for wetlands and hence, the tools conditions. Specifically, regarding the tools, AR-TOOL 02, 08, 12, 14, 15, 16, 17 and 19 are the ones mentioned in the PD as tools that the PP will comply with their specific eligibility requirements (see pages 33, 34 and 35 of the PD).
- (3) Are subject to the same community and biodiversity without-project scenarios as determined for the project for the specified project activity and the geographic area described in the PD.
- (4) Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area.
- (5) Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.
- (6) Are subject to the same processes for stakeholder engagement and respect for rights to lands, territories and resources, including free, prior and informed consent.
- (7) Have similar monitoring elements.
- (8) The ex-ante carbon estimates for each project area must be below the pertinent capacity limits.
- (9) The TIST project will not accept project instances that convert native ecosystems to generate GHG credits.

Specifically, as stated by the PP in Section 2.1.21 (1) of the PD, and as already assessed by the audit team, Appendix 04 (referring to the spreadsheet in which the audit team found all the references of the project instances /4/) includes project activity instances currently implemented (Active) on the issue date of the the PD, as well as planned instances of project activity that have been developed to a sufficient level of detail to enable their assessment at validation. These planned project activity instances will be identified by TIST Number, grove, and Cluster, and will be subject to the same baseline scenario and rationale for demonstration of additionality as initial project activity instances. Future project areas will be similar farm areas of small hold farmers that wish to join TIST. While TIST is open to all farmers, they will need to be in an area serviceable by the project. The Gulu and Soroti expansions demonstrate that with enough farmers requesting to join, TIST can expand and service them. The project zone was defined as Uganda so that the PP can accept farmers from virtually anywhere in the country. More information in the PD.

AENOR's review process determined that the PP has included as eligibility requirements: (1) the activity must be reforestation through the planting of trees, which is the main project climate activity to reduce GHG emissions; (2) the activity instance planting area must meet the applicability conditions described in Section 3.1.2 of the PD, which is the Section in the PD that describes the project compliance with AR-ACM0003 and with the required CDM A/R Methodological tools; (3) the activity instance must lead to net positive community and biodiversity impacts such as the ones described in Sections 4.14 and 5.1.3 of the PD; (4) the activity instance planting area must be subject to the same baseline scenario as described in Section 3.1.4, which is the Section in the PD that describes the baseline scenario; (5) the activity instance planting

area must be additional as described in section 3.1.5, which is the Section in the PD that describes additionality. Additionally, there must be barriers to reforestation through commercial tree planting, such as inaccessibility; (6) the project must follow the same steps for engaging with communities, identifying landowners, and securing long-term lease agreements with landowners as was used for the initial project areas and as described in section 2.3, which is the Section in the PD that describes stakeholder engagement and (7), the activity instance will be subject to the same monitoring plans as described in Sections 3.3.2, 4.4.1, and 5.4.1, which are the Sections in the PD that describes the Climate Data and Parameters Monitored, the Community Monitoring Plan and the Biodiversity Monitoring Plan, respectively.

Moreover, AENOR has evaluated some additional criteria included in the PD, that project activity instances shall comply with based on Section 3.6.17 of the VCS Standard v4.4:

- The project must follow the same steps for engaging with communities, identifying landowners, and securing long term lease agreements with landowners as was used for the initial project areas and as described in section 2.3 of the PD.
- Evidence of ownership of new project activity instances should be available at verification and correspond or pre-date with the start of project activities in that instance.
- The start date of all future activity instances must be after the project start date 16 December, 2003.
- The activity instance must be eligible for crediting from the start date of the instance through the end, but not beyond the project crediting period.
- The activity instance cannot be registered or have been registered in another VCS project.

Thus, AENOR's audit team considers that all the eligibility criteria for grouped projects have been accordingly considered and included in the PD, based on Section 3.6.16 of the VCS Standard v4.4, which describes the set of eligibility criteria for the inclusion of new project activity instances, Section 3.6.17, that describes the requirements to include new project activity instances, and the requirements detailed in the VCS&CCB PD Template.

2) Scalability Limits for the Grouped Projects (G1.15)

Section 2.1.21. Grouped Projects of the PD, subsection 2) Scalability Limits for the Grouped Project, describe that there are no scalability limits, capacity limits, economic and managerial constraints and thresholds for project expansion beyond which there may be negative impacts on biodiversity. AENOR's audit team has reviewed that there are no requirements of capacity limit in the AR-ACM0003 Methodology applied and has also analysed the arguments included in the PD regarding the increment to 29,000 famers and over 4,3000 small groups, accepting all of them based on the already provided evidence and the on-site visit to the project area on February 2023.

3) Risk Mitigation Approach for Grouped Projects (G1.15)

Not applicable.

3.2.16 Land-Use Scenarios without the Project (G2.1)

The Project Proponent has stated in Section 2.2.1 of the PD again that the TIST project was not developed to create GHG emissions removals for the purpose of its subsequent reduction, removal or destruction, as can be seen based on the TIST experience in different developing countries. The Carbon Credit Sale Agreement /28-51/, which several examples have been provided to the audit team, and reviewed by AENOR, clearly describes that these agreements are long term and does not allow for the harvesting of trees, except for thinning to enhance growth.

Moreover, this Section 2.2.1 of the PD also states that the scenario described in Section 3.1.4 is the same as the conditions prior to project implementation. The three possible (but unlikely) land-use scenarios mentioned are the following:

- Sell the land to another farmer. The neighbors and family are likely subsistence farmers, too, so the land use would remain the same.
- Sell the land to a capitalized buyer who could convert the land to some sort of industrial or commercial use. There is no indication that this is a realistic scenario.
- Keep the land and change the land use to plantations, orchards or large-scale commercial farms. While any of these are possible, they require capital, which as subsistence farmers, they do not have.

For the three mentioned cases, the audit team visited the project area, and realized through visual interpretation, interviewing dozens of farmers and relevant stakeholders and visiting more than 16 groves that the three of them are the most realistic situations that can be faced by the project.

Thus, AENOR's audit team believes that the PD considers a realistic range of potential scenarios and describes them adequately, including potential barriers.

3.2.17 Most-Likely Scenario Justification (G2.1)

According to the information provided by the PP in Section 2.2.2, specifically footnotes number 33 (IFAD analysis about the Southwest Region regarding Agricultural Rehabilitation) and 34 (the differences in perceptions of poverty the Uganda National NGO Forum), a lack of credit has constrained farmers' ability to acquire inputs or adopt improved practices, considering that in the Ugandan Southwest Region, in which most of the groves and farmers are located, the average income is USD 100 per capita. Moreover, the review made by the PP using Landsat 1990 and 2000 satellite images /53-54/ illustrated that most of rural Uganda are subsistence farmers, reaching the same conclusion that the audit team during the on-site visit. These factors lead to the conclusion that there is little reason to believe that the project areas will revert to forest without intervention. Therefore, there are no alternative uses of this land that can be reasonably expected.

The audit team confirmed with the TIST farmers participating in the audit process that they were not aware of the benefits of tree planting before joining the project and that there were little chance that they would have started those activities by themselves. Thus, it is the opinion of AENOR that the most-likely land-use scenario is the continuation of the pre-project activities, as defined by the PP in the PD.

Thus, after applying the tool to the three scenarios enumerated in the previous section, the continuation of the pre-project scenario was the most-likely land use scenario without project, since it is the only one without any current barriers identified. More details regarding the barrier analysis are included in Sections 3.1.4 and 3.1.5 of the PD and Section 3.3.4 of this validation report.

3.2.18 Community and Biodiversity Additionality (G2.2)

According to the information provided in the PD in Section 2.2.3, the social fabric of communities prior to project implementation is familiar, with limited government interaction in predominantly remote areas. The project provides a structure in the form of small groups and clusters to organize and share information, as well as to receive trainings and education. This structure and these trainings would not exist but for the carbon revenues generated by the program.

In parts of Uganda there are local community groups that meet and provide support, such as table banking and mutual support. However, these groups are not accessing carbon markets nor engaging in the types and breadth of training that TIST provides. Local law and regulation are largely silent on the land use scenarios of smallholder farmers.

According to the PD, TIST trains farmers to plant strategically, using trees to protect and improve their environment. This strategy is not locally found in most project areas before its implementation. Similarly, the project provides education on various indigenous trees and the environmental value they provide. Without these trainings and education, these biodiversity benefits would not have a reason to exist.

The TIST project is funded by the generation and sale of carbon offsets. Thus, the additionality demonstrated and assessed by the audit team in Section 3.1.5 applies to CCB co-benefits as well. The financial, institutional, technological and capacity barriers described in Section 3.1.5 similarly serve as barriers to the resulting carbon payments, health and education sessions, improved agricultural training sessions, and biodiversity.

Relevant stakeholders interviewed by the audit team during the on-site visit in February 2023 (see Section 2.4 and 2.5 for more information), including almost a hundred interviewees and the visit to more than 16 groves, confirmed the indispensable role of the project to achieve the community and biodiversity goals. According to the District Forest Officer, tree planting is not mandatory in the project areas since they are private property of the farmers and reforestation is not a common practice. The NGO representative indicated that the trainings provided by the project, mainly conservation farming, are not delivered by any other entity in the area.

Finally, according to the information compiled during the on-site visit, the audit team can confirm that, at the moment of writing this report, TIST have not used any self-made community and biodiversity benefits to become offsets.

Thus, based on this evidence, it is the opinion of AENOR that the climate, community, and biodiversity benefits described in the PD would not have occurred in the absence of the project.

3.2.19 Stakeholder Access to Project Documents (G3.1)

All project documents are 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. The audit team itself participated in some of these cluster meetings, confirming the availability of the stakeholders to request information and provide feedback. Individual clusters are notified at their monthly cluster meetings and through dissemination of the newsletter The Tree. The audit team have accessed several of these newsletters published by TIST (The Tree, some footnotes can be found on the PD, see 35, 36 and 37 of the most updated version) /128/, and they can be found in their website. 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.

Moreover, TIST holds regular and ongoing informational meetings with project participants. Dozens of these meetings happen in Uganda each month, resulting in thousands of points of contact between project participants and project representatives. These meetings serve as a forum for both educating participants and learning from them. Project participants are given the opportunity to communicate directly with in-country and US-based management. These Cluster meetings are publicized to participants upon entry to the program. Each Small Group agrees to send a pair of representatives to each monthly Cluster meeting, ensuring a constant line of communication between the program and the group. These meetings are held at central locations in communities that are intended to be within walking distance of TIST participants. The locality of the meetings encourages awareness from the broader community, who is welcome to attend. Meetings are regularly discussed in TIST newsletters, and by TIST workers in the communities.

This previously reported 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.

3.2.20 Community Costs, Risks and Benefits (G3.2)

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 program. In fact, AENOR'S audit team could find Exhibits 36, 37, 38, 39 and 04 regarding TIST Intro FAQ /18/, TIST SG Eligibility Requirements /19/, TIST SG Membership Application /20/, TIST Values /21/ and the GHG Contract Template /28-30/, as part of the public information that TIST has prepared for each farmer already participating in TIST, or willing to participate.

Interviews with relevant farmers from the Southwest region of Uganda during the on-site visit corroborated that they were submitted to a capacitation process in which all costs, risks and benefits of the project were duly explained, as well as the rights and obligations of becoming a TIST members. 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. AENOR's audit team had access to dozens of GHG

contracts selected randomly, and some of them of people who was interviewed during the on-site visit, confirming their free participation in the project process.

Thus, AENOR deems that the PP has provided the relevant and adequate information about potential costs, risks and benefits of the project to the local stakeholders in a form they understand and in a timely manner prior to any decision they may be asked to make with respect to participation in the project.

3.2.21 Information to Stakeholders on Validation and Verification Process (G3.3)

According to the PD in Section 2.3.5, the PP used the cluster and small group structures to disseminate information about the VCS/CCB validation process, explaining that we are attempting to achieve dual certification.

All interviewed stakeholders during the audit team on-site visit were well aware of the purpose of the validation process and demonstrated to have at least basic knowledge of the VCS and CCB programs.

3.2.22 Site Visit Information and Opportunities to Communicate with Auditor (G3.3)

Section 2.3.6 of the PD describes how communities and other stakeholders were informed of AENOR's audit team site visit on time before the site visit occurred. AENOR's audit team met with local stakeholders from different locations in the Southwest region of Uganda, and in those meetings, evidence of the PP communications with them regarding the audit team site visit was shown to the audit team. They were asked if they felt the communication was made on time before the site visit and considered they had enough time to organize themselves to participate with AENOR's audit team. They have also agreed that TIST announced the audit team visit via email and in some of the previous cluster meetings

Moreover, meetings were held on-site with stakeholders from different location in the Southwest region of Uganda, separately and without the presence of TIST staff, so that they could express their ideas freely and independently of pressure from project management staff. Dozens of local stakeholders participated (see Sections 2.4 and 2.5 of this validation report for more information) and raised questions and concerns to the audit team.

According to the updated information included in the PD, the result of the on-site visit was strong attendance by the farmers and leaders at a large seminar for the VVB held on the first day in Kabale. Attending were 45 farmers, 7 Cluster Leaders and 5 cluster servants. On the second day, a Cluster meeting was held in Rutenga where about 50 attended. The contacts with NGOs resulting in two meetings including the Rukararwe Partnership Workshop for Rural Development (RPWFRD). A meeting was held with two of the beneficiaries of the education program. AENOR's audit team visited more than 15 project areas where the farmers were present, and they had a chance to ask the audit team about any concern. More information about these meetings can be found in Section 2.4 and 2.5 of this validation report, and also in Appendix 4.

Thus, AENOR's audit team considers the conclusions regarding how communities and other stakeholders were informed of the auditor's site visit on time before the site visit and how direct and independent communication between communities and other stakeholders was facilitated in compliance with the requirements of indicator G3.3

3.2.23 Stakeholder Consultations (G3.4)

According to the PD in Section 2.3.7, 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. This information was crosschecked during the on-site visit.

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 /58-59/, 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.

Extensive documental evidence has been provided by the PP, including meeting reports and results of the consultation process. AENOR's audit team presence and the different meetings held are relevant pieces of evidence. AENOR deems that the stakeholder consultation practices carried out by the PP 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 effective consultation has been conducted by the PP to fulfil the requirements of G3.4 from the CCB Standard v3.1, directly with communities and other stakeholders or through their legitimate representatives, and that this consultation 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.

3.2.24 Stakeholder Consultation Channels (G3.5)

According to Section 2.3.9 of the PD, cluster meetings are held about once per month at each cluster where Small Group representatives (all of them TIST members, as per the audit process executed by AENOR's audit team) attend with Cluster leaders and Servants for training, to receive payment and to discuss any issue brought up by the members. The audit team has accessed a spreadsheet of documentation evidence of the Cluster meetings /9-10/, about 867 meetings in Uganda from up to 7 June 2021 which included 2,389 person-sessions on, as explained before, what is TIST, TIST eligibility, TIST values, developing best practices and GHG contracts /28-51/.

Moreover, seminars are held periodically, as can be found in Exhibit 55 /12/, with reports from the areas, program updates, reaction to events, program issues, trainings and more. Also, since 2021 TIST Uganda has published 131 issues of the "The Tree" newsletter containing more than 600 articles, as can be found in their website (see footnote 52 of the PD). The audit team, a part of accessing the website, also accessed Exhibit 53, which is a Newsletter of all articles listed, and sampled some of them to find out if they were real or not.

All consultations and participatory processes have been undertaken directly with communities and other stakeholders. This is demonstrated through the structure of the program and documented in the newsletter The Tree, and per the interviews maintained during the on-site visit in February 2023 with dozens of relevant stakeholders which confirmed the reality described in the PD.

During the audit interviews, all stakeholders were asked about the communication channels available to contact the project management. All of the interviewees refer to have available direct channels, either via cluster servants or cluster meetings.

3.2.25 Stakeholder Participation in Decision-Making and Implementation (G3.6)

According to Section 2.3.10 of the PD, 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/, 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.

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.

3.2.26 Anti-Discrimination Assurance (G3.7)

The PP has developed and is implementing a sexual harassment policy and non-discrimination policy (see Exhibit 34 /15/ and 35 /16/ or footnote 56 in the PD) 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 validation 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 has developed specific measures to prevent discrimination and to guarantee equal opportunities for community members, including women and vulnerable and/or marginalized people.

3.2.27 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.

The TIST grievance policy was created for TIST worldwide and project-wide, initially developed by CAAC, the TIST Leadership Council, and DLA Piper. It was modified in 2012 based on the "Validation/Verification – Non-Conformity Reports/Clarifications" for TIST Uganda CCB-001, prepared by Environmental Services, Inc., the VVB. The modification was found acceptable by the VVB and Verra in their acceptance of the project description and implementation report. The grievance policy has been presented at public meetings, newspapers, TIST newsletters, and Cluster Meetings. A version is available for TIST farmers on the TIST Mobile website.

AENOR has reviewed the Grievance Policy made by TIST. 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 existing grievances raised were found. AENOR is able to confirm that the grievance procedure described in the PD complies with the requirements of G3.8 of CCB Standard v3.1.

3.2.28 Worker Training (G3.9)

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.

3.2.29 Community Employment Opportunities (G3.10)

Section 2.3.15 of the PD describes the policy for employment 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 PD. AENOR did not find any sign of discrimination regarding employment and considers that the PP provides equal opportunities to all community member to fill work positions. 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.

3.2.30 Relevant Laws and Regulations Related to Worker's Rights (G3.11)

The main laws related to workers' rights are 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 -onsite 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.

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

3.2.31 Occupational Safety Assessment (G3.12)

The PP has developed a SOP to address occupation safety, named Quantifier Safety, in Exhibit 15 /13/. The document includes information about general safety precautions, riding in public transportation,

encounters with wild and domesticated animals, sexual assault, robbery and dangerous conditions related to rivers and mountains.

The audit team has reviewed and assessed this document and has interviewed several quantifiers about their role and their rights acquired in the company. In these documents potential occupational risks are identified and measures and procedures are defined to eliminate or minimize them. To ensure that safety policy and safety issues are understood, each quantifier are briefed on the safety policy annually.

It is the opinion of AENOR that occupational risks related to the project have been properly identified and assessed by the PP, that risks have been minimized by the development of mitigation measures and that workers are properly informed regarding both risks and preventing actions.

3.2.32 Project Governance Structures (G4.1)

Three entities participate in the project: Clean Air Corporation (CAAC), which is the PP; the Institute for Environmental Innovation (I4EI), a US based non-profit organization, manages the TIST sustainable development program components; and TIST farmers, which make up the Small Groups, plant the trees on their lands, manage their own trees and make up the core of TIST.

Regarding the governance structure, the PD lists and describes the role of the Leadership Council, Tech Support and QAQC, Voucher payments, Cluster Leaders, Expansion Team and Cluster Servants.

Based on the reviewed documents provided by the PP and the statements made by the different project stakeholders during the on-site interviews, it is the opinion of AENOR that the description of project governance structures presented in the PD is factually realistic and that the roles and responsibilities described are accurate.

3.2.33 Required Technical Skills (G4.2)

The PP has identified 5 key technical skills required to implement the project successfully: i) stakeholder engagement, ii) database creation and maintenance, iii) education, iv) ecosystem service assessment and management, and v) administration. More information is clearly described in Section 2.4.2 of the PD.

Based on the specific nature of the project and its activities, it is the opinion of AENOR that the PP has properly documented the key technical skills required to implement the project successfully. Moreover, the audit team interviewed during the on-site visit relevant stakeholders who confirmed they needed this expertise to collaborate in the TIST project.

3.2.34 Management Team Experience (G4.2)

The PP, CAAC, have proven experience and capacity in the development and management of AFOLU project, including experience in other VCS/CCB projects. The PD states that CAAC has been successfully operating TIST programs for over 20 years in four countries, 103,000 farmers and planted over 21,000,000 documented trees. Currently, TIST has 16 VCS PDs, many of which have gone through two or three verifications already.

It is the opinion of AENOR's audit team, based on the review of the evidence provided, the on-site visit and the online meetings with relevant members of TIST project management staff, including the CVs of the

management staff /109-110/, and documentation of other VCS and CCB registered projects developed by the PP, that the management team has the appropriate expertise and prior experience implementing land management and carbon projects at the scale of this project.

3.2.35 Project Management Partnerships/Team Development (G4.2)

No project management partnership is required for the project.

3.2.36 Financial Health of Implementing Organization(s) (G4.3)

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 Section 2.1.20 of the PD, and in the Financial Sustainability Section of this validation report.

3.2.37 Avoidance of Corruption and Other Unethical Behavior (G4.3)

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 /9-11/, 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 /18-21/, 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.

3.2.38 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 /30-51/ 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.

3.2.39 Statutory and Customary Property Rights (G5.1)

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 PD 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.

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.

3.2.40 Recognition of Property Rights (G5.1)

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. AENOR deems that all property rights are recognized, respected, and supported by the project.

3.2.41 Free, Prior and Informed Consent (G5.2)

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 2.5.3 of the PD, 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 farmers 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.

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 (section 2.4) and cross-check the information with each of the signatories and found the information to be correct.

3.2.42 Property Rights Protection (G5.3)

The project takes place on private lands owned by the TIST members that joined the project freely. The activities developed do not lead to involuntary removal or relocation of property rights holders from their lands or territories, and do not force rights holders to relocate activities important to their culture or livelihood.

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. Thus, AENOR’s audit team confirms that property rights protection have been assured by TIST.

3.2.43 Illegal Activity Identification (G5.4)

The project is implemented in land owned or controlled by the farmers. The farmers own the trees and have the legal right to cut them down. However, if the trees are TIST trees, they will be in violation of the GHG contract wherein they have promised to maintain them. Since this is the source of TIST’s GHG revenues

and the removal has to be offset by other trees, the project trains the members in the GHG contract and the benefits of keeping the trees.

These actions are aligned with the project activities and their implementation have been confirmed by the evidence provided by the PP and the stakeholders consulted by the audit team. The project does not and has not benefited from any illegal activity. The audit team interviewed relevant project staff, quantifiers, cluster members and farmers, and they confirmed in the best of their availability that there is no illegal activity identification.

Thus, AENOR's audit team confirms that there are no project-related illegal activity identification in the project area, that is, in Uganda.

3.2.44 Ongoing Disputes (G5.5)

There is no evidence of ongoing disputes over rights to lands, territories and resources nor records of disputes that were resolved during the last twenty.

The audit team interviewed relevant project staff, quantifiers, cluster members and farmers during the on-site visit of February 2023, and they confirmed in the best of their availability that there are no ongoing disputes.

Thus, AENOR's audit team confirms that there are no project-related ongoing disputes in the project area, that is, in Uganda.

3.2.45 National and Local Laws (G5.6)

The PD in Section 2.5.7 lists all the relevant national and local laws and regulations. Evidence of its fulfilment is considered complete, as per the audit on-site process executed in February 2023 and the review of relevant documentation, such as footnotes 75-78 described in the PD. AENOR did not detect during the validation process any incompliances related to laws and regulations.

3.2.46 Approvals (G5.7)

Planting trees on private own land is unregulated in Uganda and requires no approvals. The project was required to submit an Environmental Screening to NEMA /58-59/, which has been provided by the PP as evidence to the audit team, and properly assessed, both during the desk-review, and during the on-site visit, interviewing local authorities who confirmed this version of reality.

3.2.47 Project Ownership (G5.8)

Based on the VCS Standard v4.4 Section 3.6.1, the project demonstrates that the PP has ownership and the legal right to control and operate project or program activities under subsection 4: *Project ownership arising by virtue of a statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission removals.*

The PP (CAAC) signed a Carbon Credit Sale Agreement (some examples have been sampled by the audit team /28-51/) in which all the rights to all carbon associated with TIST activities are granted to the PP, with

each TIST participant. The audit team reviewed the template of the Carbon Credit Sale Agreement /28-51/ as well as a randomly selected sample of agreements corresponding to project areas.

Based on the evidence provided, AENOR finds that the PP project ownership is unconditional, undisputed and unencumbered, in accordance with VCS requirements.

3.2.48 Management of Double Counting Risk (G5.9)

The project has not and does not seek to participate in any form of social or environmental credit generation/trading program or mechanism.

3.2.49 Emissions Trading Programs and Other Binding Limits

The project does not and will not participate in any emission trading or other binding limit program or mechanism.

3.2.50 Other Forms of Environmental Credit

The project has not and does not seek receiving another form of GHG-related environmental credit, including renewable energy certificates.

3.2.51 Participation under Other GHG Programs

The project has not and will not seek registration in any other GHG program.

3.2.52 Projects Rejected by Other GHG Programs

The project has not been rejected from any other GHG programs.

3.2.53 Double Counting (G5.9)

The country does not participate in a compliance mechanism, as per the information available to the audit team during the desk-review and on-site visit. Thus, this section is not applicable.

3.3 Climate

3.3.1 Title and Reference

The approved methodology applied for GHG monitoring and accounting is CDM AR-ACM0003 A/R Large-scale Consolidate Methodology: Afforestation and reforestation of lands excepts wetlands, Version 02.0.

The project also applies the following CDM A/R Methodological tools:

- AR-Tool2, Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities, Version 01.
- AR-Tool8, Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 04.0.0.

- AR-Tool12, Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities, Version 03.1.
- AR-Tool14, Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities, Version 04.2.
- AR-Tool15, Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity, Version 02.0.
- AR-Tool16, Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities, Version 01.1.0.
- AR-Tool17, Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities, Version 01.0.0.
- AR-Tool19, Demonstration of eligibility of lands for A/R CDM project activities, Version 02.0.

3.3.2 Applicability

Section 3.1.2 of the PD states all evidence used to demonstrate each condition of the applicable methodology and the modules and tools used. The assessment was carried out for each applicability criterion and include, among others, the review of evidence and sources provided in the PD, and the compliance check of the local project setting with the applicability conditions in regard to baseline and eligible project activities as follows:

- CDM AR-ACM0003 A/R Large-scale Consolidate Methodology: Afforestation and reforestation of lands excepts wetlands, Version 02.0.

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

Based on the maps and the information reviewed by the audit team, including the on-site visit, the methodology is applicable to the project area because the project does not include wetlands. The PP, using the quantifiers, have been assessing the topographies of each individual grove since the inception of the TIST project, including flat land, gentle hill side, basin, top of hill, steep hill side, valley, riverbank, and flood plain. In Appendix 4, Grove Summary /4/, assessed by the audit team, it could be found the notes made for each grove summary regarding the category and topography of each project instance. Moreover, the audit team visited more than 15 groves, and none of them were located in wetlands. Finally, the audit team requested satellite images as evidence that in general terms, project instances were not affecting native forests before the start of the project area (ten years before), a part of not being located in wetlands /53-54/.

(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.

According to the PD, soil disturbance attributable to project activities is limited to just the small pit where each tree is planted, which is far less than 10% of the project area, in compliance with methodology applicability condition b), as per the analysis made by the audit team. Specifically, the minimum spacing

recommended for the trees is two meters x two meters, or 4² meters. The recommended size of the holes is 0.3 meters in diameter, or 0.07 square meters, as can be found in Exhibit 49, Tree Planting SOPs /23/, assessed by the audit team and crosschecked with quantifiers and farmers during the on-site visit. The calculated area disturbed as a result of soil preparation for planting is less than 1%. More information can be found in "Misc Calc" worksheet, Appendix 04 /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.

See the following sub-sections, for which tools' compliance is analyzed ahead:

- AR-Tool2, Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities, Version 1.0
- Forestation of the land within the proposed project boundary performed with or without being registered as the A/R CDM project activity shall not lead to violation of any applicable law even if the law is not enforced.

As stated in the PD, forestation of the land within the proposed project boundary is legal, as per the information collected in Laws and regulations 2.5.8 National and Local Laws. The project follows the referenced NEMA approval, as per the review made by the audit team to both regulations. Moreover, AENOR's audit team has visited the project area in February 2023, and interviewed relevant local authorities, who claimed that the proposed project boundary project activity shall not lead to violation of any applicable law, even if the law is not enforced.

- This tool is not applicable to small - scale afforestation and reforestation project activities.

As stated in the PD, TIST Uganda project is a large-scale reforestation project, so it complies with the tool requisite.

- AR-Tool8, Estimation of non-CO₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 04.0.0
- The tool is applicable to all occurrence of fire within the project boundary.

The project is in compliance to all occurrence of fire within the project boundary. According to the PD and the information compiled during the on-site visit, the project does not intentionally burn biomass. However, if a project area has an occurrence of fire, the tool will be used to calculate the non-CO₂ greenhouse gas (GHG) emissions in accordance with the tool.

- Non-CO₂ GHG emissions resulting from any occurrence of fire within the project boundary shall be accounted for each incidence of fire which affects an area greater than the minimum threshold area reported by the host Party for the purpose of defining forest, provided that the accumulated area affected by such fires in a given year is ≥5% of the project area.

The PD states that non-CO₂ GHG emissions will be calculated using AR-Tool8 when the fire affects an area greater than the minimum threshold for forest in Uganda (1 ha), and where the fires in a given year cover more than 5% of the project area.

- AR-Tool12, Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities, Version 03.1

This tool has no internal applicability conditions.

- AR-Tool14, Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities, Version 04.2

This tool has no internal applicability conditions.

- AR-Tool15, Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity, Version 02.0
- This tool is not applicable if the displacement of agricultural activities is expected to cause, directly or indirectly, any drainage of wetlands or peat lands.

The PD states that this tool is not applicable. The project areas are located on individual farms, as assessed by the on-site visit to several project instances in the southwest Uganda region, where most of the groves and farmers are located. It has been demonstrated that the farms are not wetlands. It follows that no displacement of agricultural activities is expected to cause, directly or indirectly, any drainage of wetlands or peat lands.

- AR-Tool16, Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities, Version 01.1.0
- (a) The areas of land to which this tool is applied: (i) Do not fall into wetland category; or (ii) Do not contain organic soils as defined in "Annex A: glossary" of the IPCC GPG LULUCF 2003; (iii) Are not subject to any of the land management practices and application of inputs as listed in the Tables 1 and 2;
- (b) The A/R CDM project activity meets the following conditions: (i) Litter remains on site and is not removed in the A/R CDM project activity; and (ii) Soil disturbance attributable to the A/R CDM project activity, if any, is: In accordance with appropriate soil conservation practices, e.g. follows the land contours; Limited to soil disturbance for site preparation before planting and such disturbance is not repeated in less than twenty years.

The methodology considers soil organic carbon stocks an optional pool. The project is not selecting the pool for accounting of carbon stock changes, as has assessed the audit team reviewing the spreadsheet /4/.

- AR-Tool17, Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities, Version 01.0.0

This tool has no internal applicability conditions.

- AR-Tool19, Demonstration of eligibility of lands for A/R CDM project activities, Version 02.0

This tool has no internal applicability conditions.

AENOR, based on records provided, and the on-site visit staff management and local employees interviews regarding how they deal with applicability conditions during the planting process, validated the applicability conditions of the methodology and tools. In conclusion, the project activity complies with the applicability conditions of the methodology and tools selected by the PP. The PP has selected the appropriate tools and modules, as determined by the methodology.

3.3.3 Project Boundary

Regarding the project boundary, as per what is included in Section 3.1.3 of the PD, the project area boundary is defined as the collection of 3,162 individual active project areas in the PD. Each boundary is displayed in the KML file, Appendix 03 /52-57/ where they are identified by location ID, and already assessed and reviewed by the audit team. They are also listed by Project Areas ID and Location ID in Grove Summary, Appendix 04 /4/, crosschecked by the audit team. Samples of hundreds of project area boundaries are shown on Appendices 01 and 02 /53-54/. Although the resolution makes them impossible to see, all of the project area boundaries are shown on Figure 2.1.7 A (Section 2.1.7). The audit team referred to Appendix 03 for the full set of project area boundaries.

As the methodology considers the dead wood, litter and soil organic carbon (SOC) as optional pool for carbon accounting, the project decided to not include them, as TIST has been designed to be executed by local farmers using minimum instrumentation. TIST count and measure trees and use allometric equations to calculate the carbon. The selected sources, sinks and reservoirs included and excluded in the project area are the following:

Source		Gas	Included?	PP Justification/Explanation	Audit team assessment
Baseline	Baseline Tree Growth	CO ₂	Yes	Above and Belowground biomass, see Section 3.2. The methodology considers the dead wood, litter and soil organic carbon as optional pools for carbon accounting and the project has opted to not include them for simplicity.	AENOR's audit team considers that the selection complies with the methodology requirements.
		CH ₄	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	The conservative assumption made by the PP is accepted by the audit team and consider that the selection complies with the methodology requirements.
		N ₂ O	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program	The conservative assumption made by the PP is accepted by the audit team and consider

Source		Gas	Included?	PP Justification/Explanation	Audit team assessment
				history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	that the selection complies with the methodology requirements.
		Other	No	n/a	NA
	Baseline Non-Woody Growth	CO ₂	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	AENOR's audit team considers that the selection complies with the methodology requirements.
		CH ₄	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	AENOR's audit team considers that the selection complies with the methodology requirements.
		N ₂ O	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	AENOR's audit team considers that the selection complies with the methodology requirements.
		Other	No	Not required by the methodology	NA
Project	Tree Growth	CO ₂	Yes	Above and Belowground biomass, see Section 3.2. The methodology considers the dead wood, litter and soil organic carbon as optional	The conservative assumption made by the PP is accepted by the audit team and consider that the selection

Source		Gas	Included?	PP Justification/Explanation	Audit team assessment
				pools for carbon accounting and the project has opted to not include them for simplicity.	complies with the methodology requirements.
		CH ₄	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	AENOR's audit team considers that the selection complies with the methodology requirements.
		N ₂ O	No	Inclusion only justified for burning. Program has minimal fire risk, as assessed in both the risk report and program history. The tool "Estimation of non-CO ₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" is deemed not applicable.	AENOR's audit team considers that the selection complies with the methodology requirements.
		Other	No	n/a	NA

Considering the justifications, assumptions and supporting information provided and the project's design, AENOR deems that the project boundary and selected sources, sinks and reservoirs are correctly defined and in compliance with the applicable methodology and VCS requirements.

3.3.4 Baseline Scenario

Section 3.1.4 of the PD describes the baseline scenario determined for the project. The PD states that, as the tool "combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" does not separate baseline and additionality steps, the PP decided first to describe the baseline scenario and the results of the steps from the tools are shown in the next Section 3.1.5 of the PD. Thus, the audit team will review this information, making it coincide with the data described in the PD.

In addition to field observation, the PP contemplates the following considerations on the PD to justify the selected baseline scenario, all crosschecked by the audit team during the on-site visit:

- The project areas are all private lands owned by subsistence farmers conducting the project activity. They have a history of farming and use of the land, other than natural forest or long-term forestry.

- These lands are located in an area populated by subsistence farmers, who use wood for their primary fuel. Wood use, agriculture and increasing population have been key factors in deforestation.
- These factors lead to the conclusion that there is little reason to believe that the project areas will revert to forest without intervention.
- There are no alternative uses of this land that can be reasonably expected.

The audit team consulted during the on-site visit several farmers about the land use of their groves before prior to project implementation. All of them confirmed that their groves were grasslands, croplands or abandoned barren lands with a previous use for grazing and agriculture. In addition, the PP has provided in section 3.1.4 of the PD information based on literature to justify that an alternative baseline scenario to the prior land used is not credible (see footnotes 87, 88 and 89 described in the PD, about forest policies of Uganda and relevant information coming from FAO).

Based on this evidence, AENOR deems that assumptions, justifications and data used in identifying the baseline scenario are appropriately justified and can be considered reasonable. Documentary evidence in determining the baseline scenario is relevant and correctly quoted and interpreted in the project description. The procedures for identifying the baseline scenario have been correctly followed according to the steps in the tool, and the identified scenario reasonably represents what might have occurred in the absence of the project. However, the PP has decided first to describe the baseline scenario, and in the following Section, 3.3.5, explain additionality with the different steps. Thus, AENOR considers that the identified baseline scenario is correctly justified.

3.3.5 Additionality

As required by AR-ACM0003 A/R Large-scale Consolidated Methodology. Afforestation and reforestation of lands except wetlands v2.0, the PP used the latest version of the CDM tool AR-Tool 02 Combined tool to identify the baseline scenario and demonstrate additionality for A/R CDM project activities to determine the baseline scenario. The analysis determined the continuation of the pre-project land use to be the baseline scenario.

The summary of the application of the CDM tool and the assessment of the audit team is the following:

STEP 0. Preliminary screening is based on the starting date of the ARR activity.

The tool requires that the starting date of the A/R CDM project activity was after December 31st 1999, and that the incentive from the planned sale of CERs was seriously considered in the decision to proceed with the project activity. Based on the information of the PD, the project start date is 16 December 2003, related to the start date of the earliest Small Group Registration in the TIST Project, as can be clearly explained in Section 2.1.13 of the PD.

Also, based on Exhibit 56 TIST Phase II Report /62/, accessed by the audit team during the desk-review process, it can be evidence that carbon credits were seriously considered in the decision to proceed with the project activity, highlighting that while TIST received funding in the early years, there was no sustainable income except the prospect of selling GHG credits. Moreover, Section 2.1.20 of the PD describes the financial mechanisms adopted by the PP to provide an adequate and actual, and projected flow of funds

for project implementation and to achieve the project's climate, community and biodiversity benefits, already reviewed by AENOR's audit team.

Thus, the PP has demonstrated that the project start date is after December 31st, 1999, and that carbon incomes are fundamentals for the project implementation, so AENOR's audit team considers that this step has been made correctly based on the tool requirements.

STEP 1. Identification of alternative land use scenarios to the proposed project activity

Sub-step 1a. Identification of alternative land use scenarios to the proposed project activity.

The tool applied requires identifying realistic and credible land-use scenarios that would have occurred on the land within the proposed project boundary in the absence of the afforestation or reforestation project activity under the CDM. The scenarios should be feasible for the project participants or similar project developers, considering relevant national and/or sectoral policies and circumstances, such as historical land uses, practices and economic trends.

1. Continuation of the pre-project land use. The baseline field observation as detailed in the "Grove Summary" worksheet (Appendix 04) /4/ (reviewed by the audit team in several occasions alongside this validation report) indicates the initial project areas are largely grassland and cropland prior to implementation of the project activity. Moreover, the audit team visited the project area in February 2023, and interviewed dozens of relevant stakeholders, including farmers (at the same time the audit team visited their groves), and it could be confirmed by them and through visual observation the status of the groves.
2. Forestation of the land within the project boundary performed without being registered as the A/R project activity

Both alternative land use scenarios coincide with the ones stated in the tool as "at least to be included", so AENOR's audit team considers that this sub-step has been made correctly based on the tool requirements.

Sub-step 1b. Consistency of credible alternative land use scenarios with enforced mandatory applicable laws and regulations.

The applied tool requires demonstrating compliance with all mandatory applicable legal and regulatory requirements on the previous alternative land use scenarios. The requirements also include as enforced that applicable mandatory legislation needs to comply with compulsory applicable laws and regulations resulting from a systematic lack of enforcement of applicable laws and regulations. Finally, the tool requires removing from the land use scenarios identified in sub-step 1a any land use scenario that does not comply with applicable mandatory laws and regulations in the context of systematic enforcement.

As stated by the PP in the PD, the project areas are farms owned or controlled by the members of TIST. There are no applicable laws or regulations that require them to plant trees or require planting a certain type of crop. They are free to plant trees or allow them to regenerate naturally or to continue farming as they did before the project began. Both scenarios in Sub-step 1a. are consistent with enforced mandatory applicable laws and regulations, as reviewed by AENOR's audit team. Therefore, all scenarios are compatible with applicable laws and regulations.

As both alternative land use scenarios comply with applicable laws and regulations, AENOR's audit team considers that this sub-step has been made correctly based on the tool requirements.

STEP 2. Barrier analysis

Sub-step 2a. Identification of barriers that would prevent the implementation of at least one alternative land use scenarios.

The tool requires identifying realistic and credible barriers that prevent the realization of the land use scenarios identified in Sub-step 1b. The barriers should not be specific to the project participants but should apply to the proposed A/R CDM project activity as such, even if similar project developers would have developed the project activity.

The PP has described three main barriers to alternative land use scenarios, which are:

- Investment barriers from the PP and the TIST Small Group members perspective.
- Barriers due to social conditions, lack of organization.
- Remoteness of land area and undeveloped roads.

The audit team visited the project area, and interviewed several farmers who confirmed that they do not have access to financial resources, that their incomes are as low as they can be, that there is a lack of organization and, considering the challenges faced by the audit team to manage to enter and access the groves that were visited, AENOR's audit team deems the PP has identified realistic and credible barriers that prevent the realization of the land use scenarios identified in Sub-step 1b according to the tool applied.

Sub-step 2b. Elimination of land use scenarios that are prevented by the identified barriers.

The applied tool requires determining which land use scenarios identified in the Sub-step 1b are prevented by at least one of the barriers listed in sub-step 2a and to substantiate that the barrier identified as preventing the realization of a land use scenario is valid and conclusive in the context of the land use scenario in question.

The scenario for forestation of the land within the project boundary performed without being registered as the A/R project activity is prevented by the barriers as follows:

- Investment barriers from the PP and the TIST Small Group members perspective. The PD mention some reasonable explanations on why these barriers does not allow to make the carbon project without the carbon incomes, including evidence coming from IFAD and the Uganda National NGO Forum (see footnotes 91 to 94 of the PD). This sub-section includes a table with the annual income in brackets per % of groups and the start-up cost comparison (see Tables 3.1.5.A and 3.1.5.B in the PD). The PD also includes an economic analysis comparing the cost incurred by a farmer to plant 500 trees and the benefits without being part of the project and being part of the project. The analysis considers costs planting trees, labor costs and income (which only exists in the project scenario thanks to the revenues from carbon credits sale). According to the analysis, a farmer that it is not part of the project would have a loss of \$145, while a farmer being part of the project would have a benefit of \$10.
- Barriers due to social conditions, lack of organization. Planting large plantations requires more than a single individual, and the local communities lack the organizational structure to put together a

volunteer effort to plant trees. The PP supported these claims as Uganda has Forestry Policies since 1929 but is still seeing annual losses in forest cover.

- Remoteness of land area and undeveloped roads. The PP once again mentions the Landsat 1990 and 2000 images to explain that many of the project areas are only accessible by dirt tracks, as could be acknowledged by the audit team during the on-site visit in February 2023, according to the same information provided by the stakeholders interviewed in this audit process.

Thus, continuation of the pre-project land use case is unaffected by the barriers. The subsistence farmers have occupied this land for generations and, while they remain impoverished, this is their livelihood. See Section 4.1.1 of the PD for more information. Each of the assumptions mentioned by the PP has been supported by AENOR's audit team in sub-step 2a and 2b.

Sub-step 2c. Determination of baseline scenario (if allowed by the barrier analysis)

Is forestation without being registered as an A/R CDM project activity included in the list of land use scenarios that are not prevented by any barrier? The PP answered no, per the evidence provided and reviewed by the audit team.

Does the list contain only one land use scenario? The PP answered yes, per the evidence provided and reviewed by the audit team.

Therefore, the baseline scenario is the continuation of the pre-project land use.

Step 3. Investment analysis is unnecessary because only one land-use scenario remained after sub-step 2c, and it was not a forestation scenario.

Step 4. Common practice analysis

The applied tool describes that this step is an analysis to which extent similar forestation activities to the one proposed as the A/R CDM project activity have been implemented previously or are currently underway. Similar forestation activities are defined as those of similar scale, take place in a comparable environment, among other things, with respect to the regulatory framework and are undertaken in the relevant geographical area, subject to further guidance by the underlying methodology. Other registered A/R CDM project activities shall not be included in this analysis. This step concludes that if Step 4 is satisfied, i.e. similar activities can be observed and essential distinctions between the proposed CDM project activity and similar activities cannot be made, then the proposed CDM project activity is not additional. Otherwise, the proposed A/R CDM project activity is not the baseline scenario and, hence, it is additional.

According to the PD, there are cases in the area where farmers have planted fast rotation trees without the carbon incentive. These farmers have no incentive to maintain the trees; indeed, their incentive is to harvest them as soon as possible to get the revenue. In contrast, TIST is using the annual tree payment to encourage and promote long-term, managed tree stands. The TIST GHG Agreement requires the members to "plant a minimum of 1,000 trees and raise them to maturity", "replant trees that die, for any reason, each year for the next" 20 to 30 years; and to "not cut down trees, except when implementing best practices for agroforestry developed by TIST." This is only possible because of the potential carbon revenues. The extension activities implemented by TIST that allow the project participants to overcome these barriers, and the incentive payments TIST provides that support their decision to participate, are entirely dependent on

the carbon market. These kinds of activities are not possible, without external financing of some kind. TIST's operational budget for the project is funded through an investment from CAAC, which is contingent on returns of future GHG revenues. Without carbon revenues, on which its funding solely depends, the TIST project is neither viable, nor sustainable.

Thus, in compliance with the applied tool and once each one of the steps has been reviewed and validated by AENOR's audit team, the proposed project activity is not the baseline scenario and is, therefore, additional. Based on this evidence, AENOR deems that assumptions, justifications and data used in identifying the baseline scenario are appropriately justified and can be considered reasonable. Considering the project activities' rationale and nature, the audit team deems that identifying the barriers is appropriately justified and credible. Documentary evidence in determining the baseline scenario is relevant and correctly quoted and interpreted in the project description. Appropriate national and local circumstances have been considered and are listed in the PD. The procedures for identifying the baseline scenario have been correctly followed according to the steps in the tool, and the identified scenario reasonably represents what might have occurred in the absence of the project. Thus, AENOR considers the identified baseline scenario correctly justified.

3.3.6 Methodology Deviations

The project and project monitoring plan meet all of the requirements of the methodology and does not deviate from the baseline scenario, additionality determination or inclusion of project GHG sources, sinks and reservoirs.

According to the PD, TIST has noticed that in Section 2.1.21, TIST has many project areas that do not meet the host country definition of a forest. However, since VCS allows for ARR, this is not an issue for this project or PD, based on the assessment made by the audit team. Therefore, there are no applicable deviations to the methodology.

3.3.7 Quantification of GHG Emission Reductions and Removals

Procedures for quantifying the GHG emission removals generated by the project during the project crediting 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 validation 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 validation 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 validation 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 PD 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 PD, 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 PD). 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 $\Delta C_{TREE_BSL,t}$, 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/). The baseline trees in each project area are stratified by species and counted. The average circumference is estimated and put in a “bin” (column L). The bin value is multiplied by the number of trees in the strata to get a weighting value (column N). The weighting values are summed (cell N2812). The trees are summed (column M) and divided into the sum of the weighting values to derive the average circumference and average diameter (cells J2815 and J2816). The stem density is determined by dividing the number of baseline trees (D2814) by the hectares in the PD (measurable area). The average diameter and stem density are entered into the “3.2.1b Baseline Trees” worksheet (cells B2 and C2). Using the allometric formula by Brown³, reviewed, assessed and crosschecked by the audit team, the AG and BG Biom (kg) is obtained (column D) and converted to tonnes CO₂/ha (column E). Each year the circumference is grown by 0.5 cm (column B) and the above is replicated for all 60 years to determine the cumulative carbon removals of the baseline trees over 60 years (45.5 ton per ha).

(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:

³ Exhibit 41 Brown Allometric: TIST UG PD-VCS-Ex 58 Brown Allometric.pdf, Equation 3.2.1. (=EXP(-1.996+2.32*LN(B2))*1.48) at <https://www.tist.org/PD-UG-VCS-011%20Documents.php>

- 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.
- 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.
- 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 reviewed the process of calculation of ex-ante baseline emissions using at the same time the spreadsheets /4/ facilitated by the PP to properly understand how they have been calculated.

Quantification of project emissions (ex-ante estimation)

Section 3.2.2 of the PD describes the procedure for quantification of project emissions and/or removals in accordance with AR-ACM0003 methodology.

- Project carbon stocks have been estimated using the following required CDM tool: (1) AR-Tool12, (2) AR-Tool16, (3) AR-Tool14 and, the similar tools used for estimating baseline carbon stocks. Notwithstanding, as happened before, AR-Tool12 and AR-Tool16, standing dead wood carbon stocks and litter, Soil Organic Carbon (SOC), are optional pools according to the AR-ACM0003 Methodology. Thus, the PP has opted not to select these pools for account of carbon stock changes.

This way, according to the PD, AR-TOOL 14 outlines several choices for estimation of ex-ante carbon stocks and calculation of ex-post carbon stocks. This project has chosen to use to approach outlined in Section 8.2 “Estimation by modelling of tree growth and stand development” for the ex-ante projections. The methodology states: “This method is used for ex-ante estimation (projection) of carbon stock in tree biomass. Under this method existing data are used in combination with tree growth models to predict the growth of trees and the development of the tree stand over time.”

The project stratifies the trees by major species and age. As the tool does not provide a specific equation for the approach outlined in Section 8.2, the project applies equations from an approved CDM methodology used in 16 previously validated TIST PDs (see mentioned Equations 3.2.a, 3.2.b, 3.2.c and 3.2.d, their parameters and footnotes 99-102 to facilitate the assessment spreadsheet /4/ process in the PD Section 3.2, assessed by the audit team, step by step, concluding its compliance with the AR-ACM0003 Methodology and the AR-Tool 14).

For the purpose of calculating ex ante actual net GHG removals, the area of project activity has been stratified by major species and age class. The primary species are stratified separately, and the minor species are aggregated into one species class. The factors used for estimating the actual net GHG removals, for the four tree classes (Pinus patula, Eucalyptus spp., Cupressus spp. And Other Africa, Dry Tropical) are shown in the PD, in pages 75 to 77.

The audit team reviewed and assessed that for each tree class (the four mentioned in the previous paragraph), the PP has provided the annual increment in volume based on over the bark log volumes, the BEF, the WD and the R, each of them with referred evidences, all in compliance with AR-ACM0003 Methodology and the AR_TOOL 14, such as the GPG-LULUCF, Table 3A.1.7. average annual above ground net increment in volume in plantations by species, the GPG_LULUCF, Table 3A.1.10, default values of biomass expansion factors (BEF) and the GPG_LULUCF, Table 3A.1.9-2, Basic Wood Densities, among other thigs).

The above-mentioned parameters (clearly described alongside the PD, as requested by the VCS Template and the audit team) are used to calculate the Ex-Ante carbon in Table 3.2.4, Section 3.2.4 of the PD (see page 82). In Appendix 04 Validation Date, “3.2.2a Ex-Ante Carbon Est” worksheet /4/ there are 4 sections, 3 for the major species and “Other Africa”, in accordance with the options just described above. Looking at Eucalyptus Grandis as an example, cell B3 uses the annual volume increment from above, 32.5 m3/ha/year. Column B reflects adding 32.5 m3/ha/year for 60 years. Column C multiplies the BEF (1.5) times column B. Column D is the above-ground biomass calculated by multiplying the wood density (cell D3) times column C. Using standard below-ground biomass factors and standard conversions, the tonnes of carbon per hectare are determined (column H).

The “3.2.2.b Ex-Ante Strata Est” worksheet is the next step in the process /4/. To figure the total ex-ante carbon, the areas of major strata by year planted are extracted from the “Strata” worksheet (using the “Misc Calc” worksheet to facilitate the calculation) and used in Row 3. They are multiplied by the appropriate value of carbon determined in “3.2.2a Ex-Ante Carbon Est”. Because the planting takes place over 18 years, the table that can be found in the PD has a descending stair case appearance.

The project’s strata have been measured from the Strata worksheet and are shown in the “Misc Calcs” worksheet of Appendix 04 /4/. See Table 3.2.2a Ex-Ante Strata in the PD with the four tree classes mentioned above, with their age class, hectare and area. These areas are applied against the expected

sequestration values for each of the strata over the project's 60-year crediting period. This process is demonstrated in "Ex-Ante Strata Est" worksheet of Appendix 04 /4/. Total tonnage estimates for each strata and year have been found by the audit team in this spreadsheet, already reviewed and assessed by AENOR.

Quantification of project emissions (ex-post calculation)

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/, 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).

$$\text{Pinus}^4: Y = 0.887 + [(10486 \times (\text{DBH})^{2.84}) / ((\text{DBH})^{2.84} + 376,907)]$$

$$\text{Eucalyptus}^5: \text{Log } Y = -2.43 + 2.58 \text{ Log } C$$

Grevillea: no species-specific equations, the PP used "Other" equation

Cupressus: no species-specific equations, the PP used "Other" equation

$$\text{Other (default)}^6: Y = (0.2035 \times \text{DBH}^{2.3196}) \times 1.2$$

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 3.2.a and 3.2.b, and they can be found in the PD and below.

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

⁵ 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).

⁶ 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).

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

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

- 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 reviewed the process of calculation of the project emissions using at the same time the spreadsheets /4/ facilitated by the PP to properly understand how they have calculated.

Leakage

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

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

The possibility of GHG emissions caused by displacement of pre-project agriculture activities is going to be 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

The net anthropogenic GHG removals by sinks is calculated, according to Section 5.7 of the methodology, as follows:

$$\Delta C_{\text{AR-CDM},t} = \Delta C_{\text{ACTUAL},t} - \Delta C_{\text{BSL},t} - LK_t$$

Table 3.2.4: Ex-Ante Carbon

Year	Estimated baseline emissions or removals (tCO ₂ e)	Estimated project emissions or removals (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated Actual GHG emission removals (tCO ₂ e)
2003	0	5	0	5
2004	0	50	0	50
2005	0	178	0	178
2006	0	443	0	443
2007	0	947	0	947
2008	0	3,571	0	3,571
2009	0	6,531	0	6,531
2010	0	11,264	0	11,264
2011	0	15,579	0	15,579
2012	0	22,852	0	22,852
2013	0	34,342	0	34,342
2014	0	46,767	0	46,767
2015	0	51,139	0	51,139
2016	0	53,805	0	53,805
2017	0	58,702	0	58,702
2018	0	67,692	0	67,692
2019	0	82,610	0	82,610
2020	0	95,868	0	95,868
2021	0	104,576	0	104,576
2022	0	103,679	0	103,679
2023	0	108,740	0	108,740
2024	0	109,097	0	109,097
2025	0	109,952	0	109,952
2026	0	110,274	0	110,274
2027	0	108,901	0	108,901
2028	0	108,131	0	108,131
2029	0	109,266	0	109,266
2030	0	110,201	0	110,201
2031	0	109,695	0	109,695
2032	0	107,722	0	107,722
2033	0	107,014	0	107,014

Year	Estimated baseline emissions or removals (tCO ₂ e)	Estimated project emissions or removals (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated Actual GHG emission removals (tCO ₂ e)
2034	0	105,360	0	105,360
2035	0	106,952	0	106,952
2036	0	101,173	0	101,173
2037	0	97,662	0	97,662
2038	0	95,032	0	95,032
2039	0	103,438	0	103,438
2040	0	106,418	0	106,418
2041	0	106,277	0	106,277
2042	0	106,938	0	106,938
2043	0	104,570	0	104,570
2044	0	103,528	0	103,528
2045	0	106,099	0	106,099
2046	0	107,572	0	107,572
2047	0	107,572	0	107,572
2048	0	107,572	0	107,572
2049	0	107,572	0	107,572
2050	0	107,572	0	107,572
2051	0	107,572	0	107,572
2052	0	107,572	0	107,572
2053	0	107,572	0	107,572
2054	0	107,572	0	107,572
2055	0	107,572	0	107,572
2056	0	107,572	0	107,572
2057	0	107,572	0	107,572
2058	0	107,572	0	107,572
2059	0	107,572	0	107,572
2060	0	107,572	0	107,572
2061	0	107,572	0	107,572
2062	0	107,572	0	107,572
2063	0	107,572	0	107,572
Total	0	5,139,342	0	5,139,342

AENOR deems that values are correct and consistent with the sources.

The values and estimates presented in the PD are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the onsite visit.

The PD describes in an appropriate way with evidence and justifications how the project activity fulfils with the applicability conditions of the tool.

Based on the information reviewed, it can also be confirmed that the sources used are correctly quoted and interpreted in the PD and supporting documents. All assumptions and data indicated in the PD and all relevant sources were checked and confirmed and are listed in the PD, including their references and sources.

In essence, the methodology was correctly applied following the requirements. All values in the PD are considered reasonable in the context of the proposed VCS project activity. Data sources are quoted correctly. Hence, the calculation of baseline emissions, project emissions and the estimated net GHG emission removals are considered correct.

The list of parameters available at validation and the values used were also checked by AENOR and it is deemed complete and consistent with calculations and assumptions considered. The following table summarizes the data/parameters available at validation:

Data/Parameter available at validation	Value	Assessment procedure and result
Location of project area	Multiple values	Sample verified crosschecking latitude and longitude provided in TIST UG PD-VCS-011e App04 Validation Data 230401v4/4/ with KML file /52-57/.
TIST Small Group Number	Multiple values	Provided in TIST UG PD-VCS-011e App04 Validation Data 230401v4/4/
TIST Grove Name	Multiple values	Provided in TIST UG PD-VCS-011e App04 Validation Data 230401v4/4/
Cluster Name	Multiple values	Provided in TIST UG PD-VCS-011e App04 Validation Data 230401v4/4/
Boundary of project area	Multiple values	Provided in KML file /52-57/
Area of project area	Multiple values	Sample verified crosschecking area provided in TIST UG PD-VCS-011e App04 Validation Data 230401v4/4/ with KML file /52-57/
Ownership of project area	Name of owner	Sample verified crosschecking owner name in TIST UG PD-VCS-011e App04 Validation Data 230401v4 /4/ with GHG contracts /28-51/

Data/Parameter available at validation	Value	Assessment procedure and result
Baseline trees	Multiple values	Sample verified crosschecking baseline trees in TIST UG PD-VCS-011e App04 Validation Data 230401v4 /4/ with TIST server.
Baseline tree circumference	Multiple values	Sample verified crosschecking baseline tree circumference in TIST UG PD-VCS-011e App04 Validation Data 230401v4 /4/ with TIST server.
Baseline strata	Multiple values	Baseline strata areas consist with project areas.
Project trees	Multiple values	Sample verified crosschecking project trees in v /4/ with TIST server.
Carbon Fraction	0.47	Value consistent with source (AR-TOOL14 default value). Correctly inputted in spreadsheets.
Root to Shoot Ratio	0.27	Value consistent with source (GPG-LULUCF, Table 3A.1.8). Correctly inputted in spreadsheets.

3.3.8 Monitoring Plan

The monitoring plan presented in the PD complies with the requirements of the methodology. The audit team checked all parameters presented in the monitoring plan against the requirements of the methodology. For the monitoring of carbon stock changes, the requirements and parameter list as per methodology and associated tools were followed.

The list of parameters available at validation and the values used was also checked by AENOR and it is deemed complete and consistent with calculations and assumptions considered. The following table summarizes the data/parameters available at validation:

The list of parameters to be monitored is the following:

- Number of trees: Number of trees in a project area by strata.
- DBH: Diameter of tree at breast height (1.30 m).
- Total CO₂: Total CO₂e sequestered by the trees.

AENOR's audit team has reviewed each one of the data and parameters included in Section 3.3.2 of the PD, crosschecking the information and assessing, first, if all the data and parameters described in the methodology and applied tools are included, second, if sources of data and values applied are in

accordance of the methodology and applied tools, and third, if all the sections mandatory to answer according to the VCS and CCB Template, based on VCS and CCB Standards, have been answered. Based on this analysis, the audit team has made all the inquiries and considers that the section has been drafted accordingly.

In the opinion of the AENOR, all necessary parameters required by the selected approved methodology are contained in the monitoring plan. They are clearly described, and the means of monitoring described in the plan comply with the requirements of the methodology.

The monitoring plan presented in the PD complies with the requirement of the methodology. The audit team deems that the climate benefits associated with the implementation of project activities were planned to be monitored through a transparent structure.

The procedures described in section 3.3.3 of the PD were reviewed by the AENOR team and cross-checked against the applicable methodology and associated tools. The audit team found them to be in compliance with methodological requirements, and good practice as defined. The monitoring equipment to be used to collect, correct, and process the data are in compliance with the methodology and the VCS requirements.

In opinion of AENOR, all necessary parameters required by the selected methodology are contained in the monitoring plan. They are clearly described, and the means of monitoring detailed in the plan comply with the requirements of the methodology. Tables in section 3.3.2 of the PD detail the different data variable to monitor along with the data unit, recording frequency, purpose of data, QA/QC, etc. Thus, the monitoring plan is in compliance with the applicable methodology. The monitoring plan provides means for internal data review and quality control, and the data presented by the PP included the results of these internal assessments. AENOR considers that information provided is sufficiency and the quality of that information is appropriate to determine the GHG removals.

After the review of evidence provided by the PP, the interview, and communications with PP, AENOR confirms that monitoring arrangements described in the monitoring plan are feasible within the project design and that the means considered for the implementation, including data management, quality and assurance control procedures, are sufficient to ensure that the GHG net anthropogenic removals achieved resulting from the proposed VCS project activity can be reported ex post and verified. Therefore, in opinion AENOR, the PP will be able to implement the monitoring plan.

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

According to the PD, more information can be found in Section 2.3.1. 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 of the PD for more information of a Newsletter).

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.

3.3.10 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 assessed by the audit team reviewing other projects in the Verra Registry, listed by CAAC members. Risk rating=-2 is justified.

Risk factor	Risk Rating	Assessment
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	f) Not applicable 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 /58-59/ (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.
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	i) Not applicable 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.
Total internal risk=0 (total may not be less than zero)		
External Risks		

Risk factor	Risk Rating	Assessment
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/. Thus LS= 1 is reasonable. Mitigation (M) measures: 0.25

Risk factor	Risk Rating	Assessment
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 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 of 10% is credible and realistic.

3.3.11 Optional Gold Level: Regional Climate Change Scenarios (GL1.1)

The PP has identified the following regional climate change scenarios:

- Increase in droughts.

- Prevalence of wildfires.
- Irregular rainfall patterns
- High winds.

According to the PP, in the absence of the project, these scenarios 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. Some farmers have reported having to move their crops up the hillsides to seek cooler temperatures for traditional crops. The PP has received anecdotal reports of flooding and landslides caused by irregular rainfall.

It is the opinion of the audit team, based on the support evidence provided by the PP (see, for instance, footnotes 125 and 126 of Section 3.4.1 of the PD) and the observed impacts attributed to climate change described in the Fifth Assessment Report (AR5) of the IPCC, that the PP has appropriately identified the likely climate change and climate variability scenarios affecting the project area.

Considering the main land use scenario of the project area, which is agricultural use, the potential changes to the land use described by the PP is deemed as reasonable by AENOR.

3.3.12 Optional Gold Level: Climate Change Impacts (GL1.2)

According to the information provided in the PD, climate change is already having an impact on both community well-being and biodiversity conservation status. Drought and/or irregular rainfall impact TIST farmers ability to grow food. In the worst cases, this can lead to widespread famine. More mild cases lead to food shortages and diminish economic prospects. Changes in weather negatively impact HCVs and many of the flora and fauna withing these areas and the project areas.

Fires are less pervasive but have a more dramatic impact on affected communities and ecosystems. As climate change accelerates, it is likely that fires will become more widespread, causing health, economic, and environmental challenges to TIST farmers.

The audit team asked the stakeholders interviewed during the on-site visit in February 2023 (see Sections 2.4 and 2.56 of this report for more information) about observed changes attributable to climate change and their impact to farmers and both confirmed the assessment made by the PP. Thus, AENOR considers that it is demonstrated that current or anticipated climate changes are having or are likely to have an impact on the well-being of communities and the conservation status of biodiversity in the project zone and surrounding regions.

3.3.13 Optional Gold Level: Measures Needed and Designed for Adaptation (GL1.3)

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. The measures are based on the casual model of the project as described in response to G1.8 (section 2.1.11 of the PD), since they are main activities of the project.

3.4 Community

3.4.1 Descriptions of Communities at Project Start (CM1.1)

Section 4.1.1 of the PD provides a detailed description of the context of the communities affected by the project, their wellbeing and their characteristics and diversity. Particularly, information about Ugandan population, the language spoken, the historical land-use practiced in the area, the median age, the religion in the country, the 2022 Happiness Report, governance and dominant ethnic groups, the most important crops used in the area and relevant information by district (Bushenyi, Kabale, Kanungu, Gulu, Soroti, etc.). Some of the evidence provided by the PP to demonstrate the description of communities at project start can be found from footnotes 127 to 140 of the PD, mentioning relevant sources of information that have been assessed by the audit team during the desk-review. Moreover, the audit team visited the project area in February 2023, and interviewed dozens of relevant stakeholders in the Southwest region of Uganda, where most of the project instances are located. They confirmed, in private conversations with them, that the information provided about all the reported data of Section 3.4.1 coincides with reality.

The audit team considers the information set out in the PD to describe the wellbeing and the characteristics and diversity of the communities in the project zone is credible and faithfully represents the reality in the project zone. The audit team reviewed the sources and deems that they are reliable.

3.4.2 Interactions between Communities and Community Groups (CM1.1)

Section 4.1.2 of the PD provides a comprehensive list of interactions, opinions, statements, and comments of community members towards the project. The names and relevant data about them have been included in the PD too.

Based on the declarations made by different community members during the on-site interviews, the audit team has no reason to consider the information provided in the PD not accurate.

3.4.3 High Conservation Values (CM1.2)

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.

Information about these two parks and its evidence (see footnotes 140 and 141 of the PD for more information) have been assessed by the audit team during the desk-review.

The relevance of both HCV, especially in the provision of vital water environmental services (Bwindi Impenetrable National Park) and the significance for the traditional cultural identity of communities (Queen Elizabeth National Park) was confirmed to the audit team by dozens of members interviewed during the on-site visit in February 2023 (more information about the interviews in Section 2.4 and 2.5 of the validation report). Thus, AENOR deems that the PP has appropriately identified the HCVs related to community well-being.

3.4.4 Without-Project Scenario: Community (CM1.3)

Section 2.1.6 of the PD provides a justified description of the characteristics of the communities in the non-project scenario, which have been already assessed in section 3.2.3 and sections 3.2.16-18 of this report.

3.4.5 Expected Community Impacts (CM2.1)

Section 4.2.1 of the PD lists the following expected community impacts of the project, including relevant information about the community group impacted, the type of benefit/cost/risk and the change in well-being provided:

- Improved tools to address sustainable development issues that will facilitate a positive change in well-being.
- Number of Small Groups in project.
- Number of community members in TIST Uganda.

- Number of Small Groups in TIST Uganda.
- Number of person-training sessions on natural resource management practices.
- Total payments to the community.
- Number of person-training sessions on health, HIV/AIDS.
- Number of person-training sessions on tree planting, biodiversity.
- Number of live trees planted by TIST Small Groups (fruit/nut/eucalyptus).
- Number of people employed by TIST or under contract to deliver services.
- Number of people receiving ICT training.
- Average economic benefits per farmer.
- Number of in person vocational training sessions.
- Percentage of women in leadership positions.
- Number of people accessing mobile money services.
- Number of people provided with healthcare.
- Hectares of hillside planting.
- Riparian planting.

All impacts presented are direct result of the implementation of the planned project activities. Thus, it is the opinion of AENOR that they are realistic and credible. All on-site interviewed reported to have already experience the described impacts that they were considered to produce a positive change in their well-being.

Based on the evidence, the audit team deems the expected community impacts, the key assumptions and methodological choices used to anticipate the impacts on each community group resulting from project activities under the without-project scenario followed the CCB requirements.

3.4.6 Negative Community Impact Mitigation (CM2.2)

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

- 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 of the HCVs, the PP states that the planting of trees will have a direct benefit on their health. 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 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.

3.4.7 Net Positive Community Well-Being (CM2.3, GL1.4)

Section 4.2.3 of the PD 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 2003, 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 techniques, 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.

3.4.8 High Conservation Values Protected (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 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.

3.4.9 Impacts on Other Stakeholders (CM3.1)

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.

The audit team deems the expected impacts on other stakeholders, the key assumptions and methodological choices used to anticipate the impacts on said groups resulting from project activities under the without-project scenario followed the CCB requirements.

3.4.10 Mitigation of Negative Impacts on Other Stakeholders (CM3.2)

The PP considers that the potential negative effects on the few food and fuel vendors are minimal and are actually positive for all the Other Stakeholders and that no mitigation is necessary.

The audit team agrees with this conclusion, as per the feedback obtained during the on-site visit in February 2023, through making interviews to dozens of relevant stakeholders who confirmed this version of reality. The identified negative impacts are inherent and directly related to the success in the implementation of project activities. Any mitigation measures would reduce the positive impact to project stakeholders and other stakeholders different from food and fuel vendors. In addition, there have been no reports of reduction of food and fuelwood cost due to the project.

3.4.11 Net Impacts on Other Stakeholders (CM3.3)

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 PD. In the opinion of AENOR, the claim of net positive other stakeholder well-being impacts during by the project 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.

3.4.12 Community Monitoring Plan (CM4.1, CM4.2, GL1.4, GL2.2, GL2.3, GL2.5)

Section 4.4.1. of the PD presents the Community monitoring plan design. The monitoring plan provides the list of indicators to monitor. These indicators are directly correlated to the project activity outputs and the expected community impacts.

Monitoring will be done annually as part of the overall monitoring of the project. Data will be 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 will collect 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 will be obtained from administrative records. Field data will be recorded on custom programmed smartphones and uploaded to the TIST database. Data will be 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 diversity 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.

AENOR deems that the community monitoring plan identifies community variables to be monitored, the areas to be monitored, the sampling methods and the frequency of monitoring and reporting following the CCB requirements in this regard. The monitoring variables are directly linked to the project's variables that are connected to project objectives related to communities and community groups and to outcomes, outputs and impacts related to community well-being that were identified through the theory of change and allowed the assessment of the effectiveness of measures taken to maintain or improve High Conservation Values related to the well-being of the community. Thus, AENOR deems the community monitoring plan was elaborated according to the CCB standard, including the monitoring of climate change adaptation benefits and exceptional community benefits to meet the Gold Level requirements.

3.4.13 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 will be disseminated in 6 languages: English, Runyankore, Ateso, Luganda, Luo, and Kiswahili.

The audit team have already accessed to several The Tree newsletter, as per the review made of the webpage, a part of confirming from direct interviews to dozens of stakeholders during the on-site visit in February 2023 that this information coincides with reality. 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.

3.4.14 Optional Gold Level: Exceptional Community Criteria (GL2.1)

The PP has demonstrated that the project qualifies for the Exceptional Community Benefits Gold Level as required by GL2.1 of the CCB Standard v3.1: community members attest to ownership or right of access to 100% of the areas in the project and have the rights to claim that their activities will or did generate or cause the project's climate, community, and biodiversity benefits. This was validated by the audit team by the review of a random sample of GHG contracts /28-51/ signed between owners of the project areas (TIST farmers) the PP.

3.4.15 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 gain 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.

3.4.16 Optional Gold Level: Community Participation 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.

3.4.17 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 (see footnotes 156, 157, 158 and 159 of the PD, Section 4.5.5, including relevant evidence assessed by the audit team from FAO, the UN and the London School of Economics), 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.

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

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. At the Cluster, regional, and national level, the program implements Rotational Leadership. This ensures that 50% of all managerial roles are filled by women. The PP monitors Cluster elections to ensure this practice is implemented. There are no barriers to entry and both men and women can access the program in equal measure.

The audit team verified with female farmers interviewed during the on-site visit of February 2023 that these policies are being effectively implemented and that there is no limitation to access the benefits of the project due to their gender.

3.4.19 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 /28-51/ and the declarations of the interviewed TIST members (see Sections 2.4 and 2.5 of the validation report for more information), finds this information to be accurate.

3.4.20 Optional Gold Level: Benefits, Costs, and Risks Communication (GL2.7)

As indicated in section 3.2.20 of this report, interviews with the farmers corroborated that they were submitted to a capacitation process in which all costs, risks and benefits of the project were duly explained, as well as the rights and obligations of becoming a TIST members. All interviewees confirmed to have been appropriately informed before being requested to enroll or sign the GHG contract to join the project /28-51/. In addition, the process was confirmed by the details provided by the cluster servants/quantifiers interviewed by the audit team (see Sections 2.4 and 2.5 of the validation report for more information).

3.4.21 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.

3.4.22 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.

3.5 Biodiversity

3.5.1 Existing Conditions (B1.1)

As described before, the project areas are either croplands or grasslands (abandoned or in use). The PD states that these lands have a history of farming and as such, the baseline biodiversity is extremely low. Natural wildlife populations were eliminated or driven off long ago and are currently restricted to transient animals.

Relevant evidence has been included in the PD, a part of the information that was collected by the audit team during the on-site visit, such as footnotes 161 to 164, mentioning macro trends in Uganda population, and relevant information from DDCF, UBOS and DFC.

Based on the reviewed information and the responses in the interviews (see Sections 2.4 and 2.5 of the validation report for more information), it is the opinion of AENOR that the existing biodiversity conditions described above are accurate. The areas with the richest biodiversity in the project are those corresponding to the identified HCVs: Bwindi Impenetrable Forest and Queen Elizabeth National Park. In that sense, the major threat to biodiversity is associated with deforestation, as described in section 5.1.3 of the PD.

3.5.2 High Conservation Values (B1.2)

The biodiversity HCVs identified by the PP coincide with the community HCVs described in section 3.4.3 of this report:

- Queen Elizabeth National Park
- Bwindi Impenetrable Forest

The qualifying attribute of both HCVs in terms of biodiversity is that they are a nationally significant concentrations of biodiversity values in the form of protected areas.

The relevance of both HCV in terms of conservation of endemic biodiversity was confirmed by the District Forest Officer interviewed by the audit team. Queen Elizabeth National Park has one of the highest biodiversity ratings of any national park in the world, with over 500 different bird species, and about 100 mammal species. It is the home of the tree climbing lion and about 20 other predators such as lions, leopards, side striped jackals and spotted hyenas. Other big mammals include the kob, bushbuck, topi, waterbuck, buffalo, elephant, warthog, and the world's highest concentration of hippos. There are also various primates such as chimpanzees, red-tailed monkeys, blue monkeys, black and white Colobus monkeys, and olive baboons, among others. The park and neighboring forest preserves are listed as a UNESCO Biosphere Reserve.

Bwindi Impenetrable National Park is one of the richest ecosystems in Africa and has half the world's population of the endangered Mountain Gorillas. 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 Bwindi Impenetrable National Park is a UNESCO-designated World Heritage Site.

Thus, AENOR deems that the PP has appropriately identified the HCVs related to community well-being.

3.5.3 Without-project Scenario: Biodiversity (B1.3)

According to the PD, the without-project scenario would be the continuation of the pre-project land use: i.e., cropland and grassland. There is a clear pattern of rural firewood use and forest degradation in Uganda. The lands of and surrounding the project areas have been degrading for decades, due to human intervention. Despite a series of forest policies that began in 1929, forests in the project zone are in an extremely precarious position. According to the statistics provided in the PD and sourced from FAO (assessed by the audit team), forest loss has been continuous in Uganda. The loss of forests and forest resources is likely to have dramatic impacts on biodiversity additional the loss of trees themselves. Thus, according to the PP, the loss of forests in the baseline scenario can be understood to have a secondary impact on a broad diversity of plant and animal life.

Considering the sources of the information provided by the PP and the rationale of the causal relations described in the PD, the audit team found no inconsistencies in the description of the potential without-project scenario and considers expected changes to biodiversity conditions in the without-project scenario were well defined in the PD in compliance with the CCB requirements.

3.5.4 Expected Biodiversity Changes (B2.1)

The project will plant both indigenous and not-indigenous trees in degraded or barren areas that were formerly use for cultivation or grazing. Indigenous trees will contribute to create biodiversity in this areas that have none in the without project scenario, while non-indigenous trees will indirectly contribute to biodiversity by limiting deforestation (source of fuelwood) and improving environmental conditions.

In addition, some of the project areas are located in steep hillsides and riparian areas. Thus, tree planting will reduce the possibility for erosion and will protect waterways. Also, the reforestation of project areas is expected to provide wildlife corridors and buffer zones around the HCVs.

One potential negative impact has been identified by the PP: damage to water tables caused by planting of eucalyptus trees nearby to waterways.

The specific expected biodiversity changes described in the PD are:

- Increase in number and hectares of indigenous trees.
- Increase in number of trees.
- Increase in number of Endangered/Vulnerable/Threatened trees.
- HCVs protected.
- Increase in trees planted on steep hillsides.
- Increase in riparian tree planting.

All expected changes presented are direct result of the implementation of the planned project activities. Thus, it is the opinion of AENOR that they are realistic and credible. Interviews with the District Forest Officer and the NGO representative confirmed the credibility of the expected biodiversity changes.

In opinion of AENOR, information about expected changes on biodiversity from project activities is accurate since it is based on records taken from direct monitoring. AENOR concludes that the 'with project' scenario improves the biodiversity of the project areas and helps to preserves habitat for fauna and flora and rare, endangered, and endemic species in the HCVs.

3.5.5 Mitigation Measures (B2.3)

As stated in the previous section, damage to water tables caused by planting of eucalyptus trees nearby to waterways has been 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.

The audit team has confirmed the lower number of eucalyptus trees planted in the project, which represent less than 1% of the total trees planted. During the on-site 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, among many other local authorities interviewed, 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 this evidence, it is the opinion of AENOR that the PP has developed the adequate measures to mitigate the negative impacts on biodiversity in an effective manner.

3.5.6 Net Positive Biodiversity Impacts (B2.2, GL1.4)

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.

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

Also, promotion of Conservation Farming will further reduce 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. As already mentioned, 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.

The audit team considers these statements to be credible, correct and representative of what is actually being implemented by the project. 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.

3.5.7 High Conservation Values Protected (B2.4)

The audit team found no evidence of any of the HCVs related to biodiversity were or will be adversely affected by the project. The District Forest Officer interviewed by the audit team, among other local authorities and relevant farmers interviewed, 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.

3.5.8 Species Used (B2.5)

The PP provides in section 5.2.5 the list of species used in the project. Because the PP does not provide seeds or seedlings, TIST farmers collect seeds from locally existing trees that have a history of being grown in the country and regionally. All listed species have been screened against the global database of invasive species. None of the species is included as invasive species in Uganda.

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.

3.5.9 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.

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.

3.5.10 GMO Exclusion (B2.7)

The PP guarantee that no GMOs will be used to generate GHG emission removals.

TIST does not supply seedlings but instead trains farmers to grow their own seedling from local seed, as stakeholders confirmed the audit team during the on-site visit. Based on audit's team knowledge no GMOs are used in the region. If TIST learns of GMO use, those trees will be removed from the project so that it can maintain its guarantee that no GMOs are used to generate GHG emissions removals.

AENOR believes this to be reasonable based on the project characteristics and goals, considering the interviews made during the on-site visit in February 2023, and the information collected during the visits to the groves (see more information in Sections 2.4 and 2.5 of the validation report).

3.5.11 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.

TIST's policy is for farmers not to use fertilizers, chemical pesticides or biological control agents, as was directly assessed by the audit team, on-site. The program seeks to enforce this policy by training farmer not to use these treatments and by not supplying them.

Use of chemical treatments is rare in the area because the cost is disproportionately high for subsistence farmers and are not readily available. Also, as subsistence farmers, their most valuable products are food such as grains, beans and vegetables. If they were going to buy and use chemicals, this would be their priority and is outside the scope of the project. Instead TIST provides training to use natural alternatives that are free, such as dung and fodder. The audit team managed to understand the high price of accessing chemical treatments for subsistence farmers, and by visual observation, it could not see any of these products scattered around each one of the 16 groves that were visited in 4 different districts.

With thousands of farmers and discrete PAs, the PP is honest and states that cannot ensure 100% compliance with this treatment policy but we have not seen any indication that they are being used either for the project or for non-project related agriculture. Again, AENOR's audit team visited random farms and saw no evidence of their use or their presence. If there is any use of chemical treatments, it is di minimis.

3.5.12 Waste Products (B2.9)

Project design mitigates the creation of waste products. The PP does not distribute seeds or seedlings. The project trains farmers to replace chemical fertilizers with organic compost fertilizers. The project does not distribute any materials into project areas. Farmers use materials readily available to them.

The audit team found these measurements sufficient considering the nature of the waste products that the project may produce during the implementation of the project activities.

3.5.13 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Measures (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.

3.5.14 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.

3.5.15 Biodiversity Monitoring Plan (B4.1, B4.2, GL1.4, GL3.4)

Section 5.4.1. of the PD presents the Biodiversity monitoring plan design. The monitoring plan provides the list of indicators to monitor. These indicators are directly correlated to the project activity outputs and the expected biodiversity changes.

Monitoring will be done annually as part of the overall monitoring of the project. Data will be collected by TIST Quantifiers as they visit each Small Group to count trees by species, the age and circumference of these trees. At a landscape level, the number of hectares of steep hillsides and riparian lands improved with trees planted by TIST farmers and their location will be monitored. Field data will be recorded on custom programmed smartphones and uploaded to the TIST database. Data will be kept at least three years from the end of the reporting period.

The expected biodiversity changes included in this monitoring plan directly assess the adaptation benefits of the project and protection of HCVs. The biodiversity monitoring plan described includes the monitoring of project areas located nearby to HCVs. The benefits these woodlots provide as buffer zones and wildlife corridors are monitored through regular visits and measurements of these woodlots. Location of these woodlots and proximity to both HCVs and other woodlots support monitoring of the creation of buffer zones and corridors. In addition, the protection of steep hillsides and riparian areas from erosion thanks to tree planting is monitored.

The monitoring plant includes as indicator the Endangered/Vulnerable/Threatened Species planted, to track the population trend of each trigger species of the exceptional biodiversity benefits.

AENOR deems that the biodiversity monitoring plan identifies biodiversity variables to be monitored, the areas to be monitored, the sampling methods and the frequency of monitoring and reporting following the CCB requirements in this regard. The monitoring variables are directly linked to the project's biodiversity objectives and the expected effectiveness of the measures taken to maintain or enhance identified high conservation values related to nationally significant biodiversity present in the project zone. Thus, AENOR deems the biodiversity monitoring plan was elaborated according to the CCB Standard, including the

monitoring of climate change adaptation benefits and exceptional biodiversity benefits to meet the Gold Level requirements.

3.5.16 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 newsletter The Tree. These summaries will be 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.

3.5.17 Optional Gold Level: High Biodiversity Conservation Priority Status (GL3.1)

The PP has demonstrated that the project qualifies for the Exceptional Biodiversity Benefits Gold Level as required by GL3.1 of the CCB Standard v3.1 by meeting the vulnerability criteria. Specifically, the project areas include individuals of *Prunus Africana* (Red Stinkwood), *Cedrela odorata* (Spanish cedar) and *Jacaranda mimosifolia* (blue jacaranda), which are classified as vulnerable (VU) by the IUCN Red List.

This information was verified by the audit team by the reviewing the photographic evidence of planted plots provided by the PP and it was confirmed by cluster servants and the District Forest Office official interviewed.

3.5.18 Optional Gold Level: Trigger Species Population Trends (GL3.2, GL3.3)

According to the IUCN, the population trends of *Cedrela odorata* and *Jacaranda mimosifolia* are decreasing. In the case of *Prunus africana* there are no data regarding population trends. Nonetheless, as with the other two mentioned species, its habitat is assessed as degrading. Without project, farmers would not be planting these tree species on their lands. Thanks to the support of the project, farmers are choosing to plant hundreds of on their farms. According to the information provided by the PP, 1,423 individuals of *Prunus africana*, 29 of *Cedrela odorata* and 11 of *Jacaranda mimosifolia* have been planted in the project areas at the moment of validation.

This information was verified by the audit team by cross checking with the official IUCN Red List website and with the project records and interviews with farmers and cluster servants. It is the opinion of AENOR that the project complies with the requirements of the CCB Standard for Gold Level exceptional biodiversity benefits.

4 VALIDATION CONCLUSION

AENOR has validated that the project TIST Program in Uganda, VCS-CCB 011 is in compliance with the Verified Carbon Standard version 4.4 and the CCB Standards Third Edition without qualifications or limitations. The project is located in Uganda, and now covers an area of 2,821 hectares. Moreover, there are around 1,310 Small Groups, 8,346 Participants, 3,876 project instances (3,162 initial and more 714 planned).

The project proponent, Clean Air Action Corporation (CAAC), has demonstrated that the ownership of the project is unconditional, undisputed, and unencumbered, in accordance with VCS requirements.

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

AENOR has performed the validation of this ARR project in Uganda on the basis of all issues and criteria of VCS and CCB. The conclusions of this report showed that the project, as it was described in the Project Description, is in line with all criteria applicable for the validation.

The validation consisted of the following three phases: i) a desk review of the project design and the baseline and Monitoring Plans; ii) follow-up interviews with project staff and stakeholders and on-site visit; iii) the resolution of outstanding issues and the issuance of the final Validation Report and opinion. In the course of the validation process corrective actions and clarifications were raised. All have been successfully closed as explained in the validation protocol annexed to this report (Appendix 2).

The methodology *AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands, Version 02.0* was applied to determine the GHG net anthropogenic removals by sinks and to demonstrate the additionality of the project. The GHG net anthropogenic removals by sinks attributable to the project are additional to any that would occur in the absence of the project activity.

The review of the project design documentation and additional documents related to baseline and monitoring methodology; and the subsequent background investigation, follow-up on-site interviews and review of comments by parties have provided AENOR with sufficient evidence to validate the fulfillment of the stated criteria.

In detail, the conclusions can be summarized as follows:

- The project is in line with all criteria of the VCS Standard v4.4 and the CCB Standard v3.1.
- The project additionality is sufficiently justified in the PD.
- The Monitoring Plan is transparent and adequate.
- The analysis of the baseline emission, project emissions and leakage has been carried out in a transparent and conservative manner.
- The project start date is 16-December-2003 and will have a lifetime and crediting period of 60 years, until 16-December-2063. During this period, the removal of 5,139,342 tCO₂e is expected through the

implementation of project activities, accounting for an annual average of 85,656 tCO₂e/year. The project is likely to achieve these removals during its lifetime.

- The project has demonstrated to be able to achieve climate, community, and biodiversity benefits, including Gold Level Climate Change Adaptation Benefits, Gold Level Exceptional Community Benefits and Gold Level Exceptional Biodiversity Benefits.

AENOR considers that the project will likely achieve the estimated GHG emission removals as they have been stated alongside the Project Description and this Validation Report but considering that actual estimated results may vary in the future, since these estimates are based on assumptions that are subject to changes in the future.

It is opinion of AENOR, with a reasonable level of certainty, 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 estimated ex-ante emission removals are free from major errors, omissions, or inaccuracies.

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
31	TIST UG 011 GhG Contract 2003UG480.PDF
32	TIST UG 011 GhG Contract 2003UG490.PDF

N°	Documents reviewed or referenced
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-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
	Vouchers
68	Pre-payment voucher bearing members signatures.pdf
69	PS 2020 voucher bearing signature of members.pdf

N°	Documents reviewed or referenced
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
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

N°	Documents reviewed or referenced
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 ACTION, CLARIFICATION AND FORWARD ACTION REQUESTS

Corrective Action Requests (CARs)

CAR ID:	01	Date: 02/03/2023
Description of CAR		
The following issues of the PD 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, Project Lifetime and GHG Accounting Period, do not comply with the format requirements of the Template. 2. Section 1.2, Forest cover, Improved land management and Training categories, have not been substantiated in the defined Section References. 3. Section 2.1.9 do not identify communities that may join the project. 4. Section 2.1.10 does not accurately identify the most updated VCS Standard version. 5. Section 2.1.11 does not provide information on any conservation, management or planting activities, including a description of how the various organisations, communities and other entities are involved and regarding if the project is located within a jurisdiction covered by a jurisdictional REDD+ program. 6. Section 2.1.13 does not include all key dates and milestones in the project's development and implementation. 7. Section 2.1.21, sub-section Additional Grouped Project Eligibility Requirements, does not mention information regarding adopting and applying the project activities, technologies and/or measures in the same manner as specified in the PD documentation. 8. Section 2.1.21, sub-section Additional Grouped Project Eligibility Requirements, has not provided compliance with the applicability conditions of CDM AR-ACM0003 methodology. 9. Section 2.2.1 does not describe the range of potential land use scenarios and the associated drivers of land use changes most likely to occur within the project zone in the absence of the project. 10. Section 2.2.2 does not provide justification in the form of credible and well-documented analyses for the most likely of these land use scenarios. 11. Section 2.2.3 does not demonstrate, in the case that project activities are required by law, that pertinent laws are not being enforced. 12. Section 2.3.2 does not provide information on how summary project documents has already been actively disseminated to communities since 2003. 13. Section 2.3.6 does not describe how communities will be informed of the auditor's site visit in a timely manner before the site visit occurs, and how direct and independent communication between communities and other stakeholders or their representatives and the auditor will be facilitated. 14. Section 2.3.14 does not identify how local capacity is not lost through staff turnover. 15. Section 2.5.2 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. 16. Section 2.5.3 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.		

17. Section 2.5.6 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.

Project Participant response

Date: 01/04/2023

1. Head page date formats have been changed to conform.
2. Section References of Section 1.2, Forest cover, Improved land management and Training categories, have been fixed. Values have been updated.
3. Section 2.1.9: Added "Subject to Verra rules, all subsistence farmer communities in Uganda may join. Appendix 04 (Grove Summary) lists the communities that have already joined this PD."
4. Section 2.1.10 was changed to 4.4.
5. Section 2.1.11 has been modified to conform.
6. Section 2.1.13 has been modified to conform.
7. Section 2.1.21, mention regarding adopting and applying the project activities, technologies and/or measures has been made.
8. Section 2.1.21 has been revised to address this shortfall.
9. Section 2.2.1 has been revised to address this shortfall.
10. Section 2.2.2 has been revised to address this shortfall.
11. Section 2.2.3 has been revised to address this shortfall.
12. Section 2.3.2 has been revised to address this shortfall.
13. Section 2.3.6 has been revised to address this shortfall.
14. Section 2.3.14 has been revised to address this shortfall.
15. Section 2.5.2 has been revised to address this shortfall.
16. Section 2.5.3 has been revised to address this shortfall.
17. Section 2.5.6 has been revised to address this shortfall.

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-011a PD text 230401.docx

VVB Assessment

Date: 27/04/2023

1. Date of issue, Project Lifetime and GHG Accounting Period has been updated accordingly.
2. Section 1.2, Forest cover, Improved land management and Training categories, have been now properly substantiated in the defined Section References.
3. Section 2.9 now provides a clear mention about communities that may join the project in the future.
4. Section 2.1.10 now properly provides the most updated VCS Standard (v4.4) and the sectoral scope.
5. Section 2.1.11 now provides information on conservation, management and planting activities, including a description of how the various organisations, communities and other entities are involved and regarding the project is located within a jurisdiction covered by a jurisdictional REDD+ program, even though it's an ARR program.
6. Section 2.1.13 now provides relevant dates and milestones in the project's development and implementation.

7. Section 2.1.21, now mentions information regarding adopting and applying the project activities, technologies and/or measures in the same manner as specified in the PD documentation.
8. Section 2.1.21, sub-section Additional Grouped Project Eligibility Requirements, 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.
9. Section 2.2.1 now properly describes the range of potential land use scenarios and the associated drivers of land use changes most likely to occur within the project zone in the absence of the project.
10. Section 2.2.2 now accordingly provides justification in the form of credible and well-documented analyses for the most likely of these land use scenarios.
11. Section 2.2.3 has included further information regarding that TIST activities are additional to any legal requirement to plant trees.
12. Section 2.3.2 now provides information about project documentation dissemination.
13. Section 2.3.6 now clearly describes how communities will be informed of the auditor's site visit in a timely manner before the site visit occurs, and how direct and independent communication between communities and other stakeholders or their representatives and the auditor will be facilitated.
14. Section 2.3.14 now clearly identifies how local capacity is not lost through staff turnover.
15. Section 2.5.2 now provides clear explanations so that all property rights are recognized, respected, and supported.

16. Section 2.5.3 now provides further information regarding that the project will not encroach uninvited on private, community, or government property. 17. Section 2.5.6 now properly identifies that there have been no unresolved conflicts or disputes over rights to lands, territories and resources and any disputes that were resolved during the last twenty years where such records exist, or at least during the last ten years. CAR 01 is not closed.	
Project Participant response	Date: 09/05/2023
Item 8: Section 2.1.21 has been revised to address this shortfall.	
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-011a PD text 230401v3.docx	
VVB Assessment	Date: 15/05/2023
Section 2.1.21, Item 8, has been properly updated, including all the applicability conditions of AR-ACM0003. Thus, CAR 01 is closed.	

CAR ID:	02	Date: 02/03/2023
Description of the CAR		
The following Climate issues of the PD are not in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Section 3.1.1 have not stated that the project also applies the “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” tools. 2. Section 3.1.2 does not include the applicability conditions of the “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”, as required by AR-ACM0003 methodology, the applicable methodology chosen by the PP. 3. Section 3.1.2 does not mention the “Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity” tool. 4. Section 3.1.3 does not properly justify the selection of any relevant GHG source, sink and reservoir. CO2 Baseline Tree Growth in the baseline and project scenarios, have not been properly justified or explained. 5. Section 3.1.3 does not provide a diagram or map of the project boundary, showing clearly the physical locations of the various installations or management activities taking place as part of the project activity based on the description provided in Section 2.1.11 and it does not include the locations of where the various measures are taking place, any reference areas and leakage belts. 6. Section 3.1.4 Baseline Scenario does not properly apply Section 11 (b) of the AR-ACM0003 Methodology, as the PP has not used the CDM document “Establishment of standardized baseline		

for afforestation and reforestation project activities under the CDM” and other mandatory documents to apply the “approved standardized baseline appropriate to their project” option allowed by the chosen methodology. The VVB has reviewed the CDM registry, and there is not an approved standardized baseline appropriate to the TIST project registered in other countries, nor the process to list it. 7. Section 3.1.5 is based in the wrong application of Section 11 (b) of the AR-ACM0003 Methodology in Section 3.1.4, not complying with the CDM requirements, and thus, with the VCS Template applicable and the VCS Standard. 8. Section 3.2.4 does not include the table provided by the Template.	
Project Participant response	Date: 01/04/2023
1. Section 3.1.1 has been changed to address this issue. 2. Section 3.1.2 has been changed to address this issue. 3. Section 3.1.2 has been changed to address this issue. 4. Section 3.1.3 has been changed to address this issue. 5. Section 3.1.3 The reader is referred to both Figure 2.1.7A (a new map, containing all of the project areas but due to the area involve has low resolution) and Appendix 03 (KLM file with all the project areas that is used with Google Earth. It provides the PAs at a higher resolution than can be seen on Figure 2.1.7) 6. Section 3.1.4 has been changed to address this issue. 7. Section 3.1.5 has been changed to address this issue. 8. Section 3.2.4 has been changed to address this issue.	
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-011a PD text 230401.docx	
VVB Assessment	Date: 27/04/2023
1. Section 3.1.1 now includes all the CDM tools applied by the TIST project. 2. Section 3.1.2 now properly includes all the applicability conditions of the “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”, as required by AR-ACM0003 methodology. 3. Section 3.1.2 now mentions the “Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity” tool. 4. Section 3.1.3 now clearly justifies the selection of relevant GHG sources, sinks and reservoirs and CO2 Tree Growth in the baseline and project scenarios, have been properly justified. 5. Section 3.1.3 now provides a map of the project boundary in Figure 2.1.7A and in Appendix 3 as part of the documental evidence provided to the VVB. 6 & 7. Sections 3.1.4 Baseline Scenario and 3.1.5 Additionality have been properly updated and modified, and instead of using Section 5.2 b) of the AR-ACM0003, “Applying an approved standardized baseline appropriate to their project”, the PP has chosen Section 5.3 a) of the AR-ACM0003, “Applying the Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”. 7 See previous statement. 8 Section 3.2.4 now includes the Template's Table. Thus, CAR 02 is closed.	

CAR ID:	03	Date: 02/03/2023
Description of the CAR		
The following Community and Biodiversity issues of the PD are not in accordance with the VCS and CCB Template and the VCS and CCB Standards: - Section 4.1.1 does not describe the communities at the start of the project and any significant community changes in the past, including the following: - Well-being information: people's experience of the quality of their lives; this may include environmental, social, economic, psychological, spiritual, and medical dimensions. - Community characteristics: these include shared language, mythology, history, culture, livelihood systems, traditional authority structures, institutions, practices, values, relationships with specific sites of historical, cultural or spiritual significance, relationships with natural resources, or the customary institutions and rules governing the use of resources and sites. - Diversity within the community: social, economic and cultural diversity, including at least wealth, gender, age and ethnicity. - Section 4.2.1 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. - Section 4.2.1 does not describe all the impacts on each community group resulting from project activities under the with-project scenario. - Section 4.2.2 does not explain how mitigation measures are consistent with the precautionary principle. - Section 5.1.1 does not describe the biodiversity within the project zone at the start of the project and threats to that biodiversity. Explain and justify key assumptions, rationale and methodological choices. Provide all references.		
Project Participant response		Date: 01/04/2023
- Section 4.1.1 has been changed to address this issue. - Section 4.2.1 has been changed to address this issue. - Section 4.2.1 has been changed to address this issue. - Section 4.2.2 has been changed to address this issue. - Section 5.1.1 has been changed to address this issue.		
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-011a PD text 230401.docx		
VVB Assessment		Date: 27/04/2023
- Section 4.1.1 now mention the communities at the start of the project and any significant community changes in the past, including well-being information, community characteristics and diversity within the community. - Section 4.2.1 now clearly explain and justify key assumptions, rationale and methodological choices and explain how the affected groups have participated in the evaluation of impacts. - Section 4.2.1 now properly describes all the impacts on each community group resulting from project activities under the with-project scenario.		

4. Section 4.2.2 now explain how mitigation measures are consistent with the precautionary principle.
5. Section 5.1.1 now describes the biodiversity within the project zone at the start of the project and threats to that biodiversity.

Thus, CAR 03 is closed.

CAR ID:	04	Date: 02/03/2023
Description of the CAR		
Regarding the Non-Permanence Risk Report, the following evidence is required to be provided by Project Proponent:		
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 of the PD, has been changed to address this issue. 2. Head page format has been changed to address this issue. 3. Head page Monitoring Period dates have been changed to address this issue.		
Documentation provided by the Project Participant		
The PP is submitting a new version of the Non-Permanence Risk Report 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 04 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 PD, 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 PD, 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 PD, or to update them to comply with the CCB Standard requirements. 2. 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. 3. Section 2.1.6, provide more information regarding historical cross-border migration with South Sudan, Rwanda and Congo, and update the PD as necessary to include these references. 4. Section 2.1.7, provide more information in the map to include the boundaries of the project instances, the HCVs highlighted, offsite complicate impacts predicted, and some other requirements of the Template. 5. Section 2.1.7, 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. 6. Section 2.1.10, provide more information to include the Sectoral Scope. 7. 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. 8. Section 2.1.17, provide an updated Estimated GHG Emission Reductions or Removals Table similar to the one used in the Template. 9. Section 2.1.19, 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. 10. Section 2.1.20, provide evidence of actual and/or projected revenues from GHG emissions reductions and/or removals and/or other sources, such as transfers, receipts and carbon credits selling contracts. A financial plan is not enough information to evaluate financial sustainability. 11. Section 2.1.21, 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.		

12. Section 2.1.21, first paragraph, clarify if you mean that “New instances will only be considered eligible if they follow the same basic project activities described in Section 2.1.13” or in a different Section of the PD.
13. Section 2.1.21, provide more information regarding project area(s) and communities that may be included under the grouped project and identify any new project area(s) and communities that have been included in the project since the last CCB validation or verification.

Project Participant response

Date: 01/04/2023

1. Section 1.1 Changed to conform with CL.
2. Section 1.2 Section References changed to “n/a”.
3. Section 2.1.6 Footnote reference added.
4. Section 2.1.7 New map provided showing the requested changes.
5. Section 2.1.7 The referenced Appendix 04, “Grove Summary” worksheet has been updated and lists 4,495 PAs of which of which 3,605 are active and 890 planned. Section 2.1.6 has been updated and the numbers are 3,194 women and 5,678 men participating in the PD. These are different metrics. Multiple people can be associated with a PA. Example: a husband and wife could be associated with a single PA.
6. Section 2.1.10 The Sectoral Scope has been added.
7. Section 2.1.13 The Gantt chart for the validation schedule has been changed to 20 years.
8. Section 2.1.17 The column heading has been changed to “Total number of crediting years”.
9. Section 2.1.19 A clarification has been made.
10. Section 2.1.20 Audited financial statements were provided confidentially to the VVB on 06 March.
11. Section 2.1.21, provide evidence that project instances comply with the eligibility criteria. Section 2.1.21 was rewritten using satellite imagery. Two pdf were added with examples for the imagery (Appendix 01 and Appendix 02)

There are 10,283 PAs in TIST UG. 7779 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.
12. Section 2.1.21: Reference to Section 2.1.13 has been changed to 2.1.11.
13. Section 2.1.21 has been modified extensively to address this issue.

Documentation provided by the Project participant

The PP is submitting a new version of the PD and two new Appendices which addresses all of the responses given above. See TIST UG PD-VCS-011g App06 Risk Analysis 230401.docx, Appendix 01 (TIST UG PD-VCS-011b App01 LSat1990 Examples 230309.pdf) and Appendix 02 (TIST UG PD-VCS-011c App02 LSat2000 Examples 230309.pdf).

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 properly updated to remove inconsistencies regarding N/A sections.
3. Section 2.1.6 properly update to include extra reference about South Sudan migration.

4. Section 2.1.7 now provides more information in the map to include the boundaries of the project instances, the HCVs highlighted and a mention in the text about offsite complicate impacts predicted.
5. A new spreadsheet has been received by the audit team, and explanations regarding the difference between PAs and community members is accepted.
6. Section 2.1.10 now includes the Sectoral Scope.
7. The Gantt chart has been properly updated, including the reference to validation and verification years.
8. Section 2.1.17 now provides a different Estimated GHG Emission Reductions or Removals Table similar to the one used in the Template.
9. Section 2.1.19 now includes a mention regarding if there are no other measures needed and designed to maintain and enhance the CCB benefits beyond the project lifetime.
10. Section 2.1.20, the audit team has received audited and confidential financial statements from the TIST project, accepting this new evidence and closing the clarification.
11. Section 2.1.21 now includes further information regarding project instances complying with the eligibility criteria. The PP has provided more information on how many project instances there are in the TIST project. Moreover, the PP has provided a document, Appendix 2, and an explanation, providing evidence that a sample of 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. Finally, the grove summary spreadsheet, the document with all the project instances, has clearly explained, stating that there are references made by TIST employees regarding the history of cultivation and the minimal tree cover, and with a previous assessment made by TIST acknowledging that project areas had not been forested within the 10 years of the start date of the project.
12. Section 2.1.21 request has been properly resolved.
13. Section 2.1.21 request has been properly resolved.

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 PD, in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Section 2.2.3, provide more information regarding that project activities would not have been implemented under the without-project scenario due to significant financial, technological, institutional or capacity barriers and explain how existing laws, regulations, and governance arrangements, or lack of laws and arrangements, would likely affect land use in the absence of the project. 2. Section 2.2.4, include more information. 3. Section 2.3.4, explain 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 a form they understand and in a timely manner prior to any decision they may be asked to make with respect to participation in the project. Include documental evidence that supports the information that will be included in the PD. 4. Section 2.3.5, update the last paragraph, as the VVB has visited the project area. 5. Section 2.3.7, provide evidence of the meetings mentioned, such as minutes, public meetings with photos, newspapers, etc. 6. Section 2.3.7, provide, if possible, evidence of the news published in New Vision and Orumuri Uganda newspapers. 7. Section 2.3.8, provide a sample of the written stakeholder's comments collected by TIST. 8. 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. 9. Section 2.3.10, provide more information regarding the culture and gender sensitivity of implementation of measures. Provide documental evidence, if possible. 10. Section 2.3.11, provide more information regarding the regular conducted seminars, and the dates. If this information has been reported in a newsletter, also include the reference of the document, the page and a general description of it. 11. Section 2.3.11, the VVB cannot access the provided link to download the Sexual Harassment Policy. Provide it separately and update the PD as necessary. 12. Section 2.3.12, the VVB cannot access the provided link to download the Grievance Policy. Provide it separately and update the PD as necessary. 13. Section 2.3.17, the VVB cannot access the provided link to download the Quantifiers Safety Issues. Provide it separately and update the PD as necessary. 14. Section 2.4.1, answer the Template requirement regarding the identification of any new entities included in the project since the last CCB validation or verification. 15. Section 2.4.4, include more information. 16. Section 2.4.5, provide more information and evidence of the financial health of the implementing organization. 17. Section 2.4.6, provide evidence of the audit completed by USAID in 2016, to deeply analyse if there was any kind of corruption or unethical behaviour.		

18. Section 2.4.7, 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.
19. Section 2.4.7, provide 10 extra GHG contracts to be reviewed by the audit team.
20. Section 2.5.1, provide more information regarding the article of the Uganda Constitution that legalized customary tenure ownership.
21. Section 2.5.1, provide, if possible, documental evidence of the Mailo land type of land tenure.
22. Section 2.5.4, provide more information regarding demonstration that project activities do not lead to involuntary removal or relocation of property rights holders from their lands or territories, and does not force rights holders to relocate activities important to their culture or livelihood. If any relocation of habitation or activities is undertaken within the terms of an agreement, demonstrate that the agreement was made with the free, prior, and informed consent of those concerned and includes provisions for just and fair compensation.
23. Section 2.5.8, include the exact regulation that requires you to do the Environmental Screening, and specify in which article or subsection states that you have to do so, so that we can assess it. Update the PD to include the new information.

Project Participant response

Date: 01/04/2023

1. Section 2.2.3 has been modified extensively to address this issue.
2. Section 2.2.4 has been modified to address this issue.
3. Section 2.3.4 has been modified to address this issue.
4. Section 2.3.5 has been modified to address this issue.
5. Section 2.3.7 has been modified to address this issue.
6. 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.
7. Section 2.3.8. Footnotes to files with the requested comments have been provided.
8. Section 2.3.9 has been modified to address this issue.
9. Section 2.3.10 has been modified to address this issue.
10. Section 2.3.11 has been modified to address this issue.
11. Section 2.3.11. Harassment Policy is available as Ex 34 and referenced in the PD.
12. Section 2.3.12. Grievance Policy is available as Ex 33 at and referenced in the PD.
13. Section 2.3.17. Quantifiers Safety Policy is available as Ex 15 at and referenced in the PD.
14. Section 2.4.1 has been update to reflect this comment.
15. Section 2.4.4 has been update to reflect this comment.
16. Section 2.4.5. Financial statements have been given to the VVB and uploaded to Google Drive.
17. Section 2.4.6. 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.
18. Section 2.4.7 has been updated.
19. Section 2.4.7. The contracts have been uploaded to the Google Drive.
20. Section 2.5.1. A footnote link to the constitution has been add as well as a reference to the relevant section.
21. Section 2.5.1. A footnote link to Mailo has been provided.
22. Section 2.5.4 has been update to reflect this comment.
23. Section 2.5.8. The environmental screening is technical a "brief" in the regulation. A footnote link to the regulation is provided in Section 2.5.7 (first reference to the regulation). The discussion about the briefs is in Section 9.

Documentation provided by the Project participant

The PP is submitting a new version of the PD which addresses all of the responses given above. See TIST UG PD-VCS-011g App06 Risk Analysis 230401.docx. This includes many footnoted documents which are found at TIST website and other URLs. Confidential financial statements have been provided to the VVB and uploaded to the Google Drive. GHG Contracts have been upload to the Google Drive.

VVB Assessment

Date: 27/04/2023

1. Section 2.2.3 has been correctly updated, and now includes further information.
2. Section 2.2.4 now includes clear information.
3. Section 2.3.4 now includes relevant and adequate information about potential costs, risks and benefits to communities, with support evidence attached.
4. Section 2.3.5 has been updated, and covid references and remote activities has been removed.
5. Section 2.3.7 now provides clear evidence of the mentioned meetings.
6. Section 2.3.7 now includes a picture and reference in a footnoted "Tree" article and an email referencing the meetings.
7. Section 2.3.8 now includes a sample of the written stakeholder's comments collected by TIST.
8. Section 2.3.9 now includes further information, including references on some of the Tree newsletter, and exhibit listing all articles, and more.
9. Section 2.3.10 has provided now information regarding the culture and gender sensitivity of implementation of measures.
10. Section 2.3.11 has been properly updated.
11. Section 2.3.11, the VVB now can access the provided link to download the Sexual Harassment Policy.
12. Section 2.3.12, the VVB now can access the provided link to download the Grievance Policy.
13. Section 2.3.17, the VVB can now access the provided link to download the Quantifiers Safety Issues.
14. Section 2.4.1 has been properly updated regarding project entities joining the project.
15. Section 2.4.4 now includes more information about the expertise of TIST.
16. Section 2.4.5 now includes more information about the financial health of the implementing organization, quoting Section 2.1.20, in which the VVB has received financial statements from TIST.
17. Section 2.4.6 has been updated, and now is clear the TIST values regarding avoidance of corruption and other unethical behaviour.
18. Section 2.4.7 has been updated to clearly include new elements that are commercially sensitive information, but not against CCB requirements.
19. Section 2.4.7, 10 extra GHG contracts has been provided.
20. Section 2.5.1 now includes more information regarding the article of the Uganda Constitution that legalized customary tenure ownership.
21. Section 2.5.1 now includes documental evidence of the Mailo land type of land tenure.
22. Section 2.5.4 now includes detailed information regarding demonstration that project activities did not lead to involuntary removal or relocation of property rights holders from their lands or territories, and does not force rights holders to relocate activities important to their culture.
23. Section 2.5.8 now includes extra information about the VVB request.

Thus, CL 02 is closed.

CL ID:	03	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 PD, in accordance with the VCS and CCB Template and the VCS and CCB Standards: 1. Section 3.1.2, provide the Tree Planting SOPs documental evidence. 2. Section 3.2.1, indicate in the PD which part of the methodology ex-post change in baseline carbon stocks can be deemed zero. 3. 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. 4. Section 3.2.2, provide more written and detailed information to allow the VVB reproduce the calculations. 5. Section 4.1.4, provide more information regarding the expected changes in the well-being conditions and other characteristics of communities and community groups under the without-project land use scenario. 6. Section 4.2.1, TIST participants community group, provide more information. 7. Section 4.3.3, provide more information and demonstrate the assumptions.		
Project Participant response		Date: 01/04/2023
1. Section 3.1.2. The Tree Planting SOPs is TIST UG PD-VCS-Ex 30 Tree Planting SOPs.pdf at TIST website. 2. Section 3.2.1. This has been addressed in the discussion of AR Tool 14 (page 75). 3. Section 3.2.1 has been modified to address this issue. 4. Section 3.2.2 has been modified to address this issue. 5. Section 4.1.4 has been modified to address this issue. 6. Section 4.2.1. 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. 7. Section 4.3.3 has been modified to address this issue.		
Documentation provided by the Project Participant		
The PP is submitting a new version of the PD which addresses all of the responses given above. See TIST UG PD-VCS-011g App06 Risk Analysis 230401.docx.		
VVB Assessment		Date: 27/04/2023

1. Section 3.1.2, the VVB now can access the Tree Planting SOPs documental evidence.
2. Section 3.2.1 has been updated, and AR-Tool 14 explanations has been included on why ex-post change in baseline carbon stocks is deemed zero.
3. Section 3.2.1 now includes more written and detailed information to allow the VVB properly reproduce the calculations.
4. Section 3.2.2, now includes more written and detailed information to allow the VVB reproduce the calculations.
5. Section 4.1.4 now includes clear comments regarding the expected changes in the well-being conditions and other characteristics of communities and community groups under the without-project land use scenario.
6. Section 4.2.1, TIST participants community group, has been properly detailed.
7. Section 4.3.3 now includes more and relevant information.

Thus, CL 03 is closed.

CL ID:	04	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
We are complying with this request.		
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
The audit team has received the NPRR in docx (word) format, and the Head Page requirements has been properly complemented. Thus, CL 04 is closed.		

CL ID:	05	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
Correct supporting information has been provided to the audit team, who deems the new evidence as correct to close the finding. Thus, CL 05 is closed.		

APPENDIX 3: ATTENDANCE LIST

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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	Rwenzaruro cluster	Tumukunde
	KAGIRIYA - SONGU	Farmer / Cluster Leader	Mushanje cluster	Songu
	OWIESIGIE NAKSENSE	Farmer / Cluster Leader	Ruhija cluster	[Signature]
	Zagimbaise Shina	Farmer	Nyamukwera cluster	[Signature]
	TRENDERRNA GAGARY	Farmer	Hamukwera	[Signature]
	ARINETWE GIDEN	Farmer	Kyamukwera	[Signature]
	TABAGA IZIBARO	Farmer	BUKIMBA	[Signature]
	AWAMPURUKA Ismail	FARMER	KASHAMBYA cluster	[Signature]
	TUSHABOMWE ESTHER	FARMER	MUKO cluster	Tushabomwe
	BARUMUKURUPA	FARMER	RUBAYA cluster	[Signature]
	SABARI K. MARK	FARMER	RUHJA cluster	[Signature]
	TWINOMUGISHA Jimmy	FARMER	KAMUGAAGUNZI cluster	[Signature]
	BAKEHWEENKI AUGUSTINE	FARMER	MUHANGA cluster	[Signature]
	Ngabirano Savio	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
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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 GROUP	[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	TUMUKUNDE RICHARD	FARMER	Kamukwera Tree Planting	[Signature]
12	AMUKUNDE SION KEN	FARMER	Kamukwera Tree Planting	[Signature]
13	AMUKUNDE SION KEN	FARMER	MUKA Tree Planting	[Signature]
14	ZOREKA COSMAS	FARMER	NYAMUKWERA TREE PL.	[Signature]
15	ALICE TUMUKUNDE	FARMER	Aaron B. Family tree group	[Signature]
16	NGABIRANO ESTHER	FARMER	Rubirara tree group	[Signature]
17	KARUKI JULIUS	FARMER	Hamukwera tree group	[Signature]

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AENOR
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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	NIWAMA OLIVIA	CLUSTER SERVANT / FIELD AUDITOR	Muhanga and Karamba	AO
	Ainebyona Christon	field auditor desk auditor	Rugyezo cluster	Thimmy
	AMUMIZA SINCERE	CLUSTER SERVANT	Kabale, Karamia	AO
	KYOMUKAMA ADRI	ISO-KABALE	KABALE DISTRICT	Churs
	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 NDA	FARMER Ndakwa Inekwa	KANUNGU	Thimmy
	D. Jennifer Tugamba	NGO representative KANUNGU NETWORK	KABALE	Thimmy

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AENOR
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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	NIWAMA OLIVIA	C-S / FIELD AUDITOR	Muhanga, Karamba & NABASHIBETA	AO
2	AMUMIZA SINCERE	C-S / TEAM LEADER	KABALE, KARAMIA	AO
3	AGABA DENIS	C-S / FIELD AUDITOR	KABALE, KARAMIA	AO
4	KATIBALI CALER	C-S / FIELD AUDITOR	BUBARE, KAMUNGUZI	AO
5	NIHEMURICA VAMU	CLUSTER SERVANT	BUBARE & KAMUNGUZI	AO
6	ASIMWE SARA	CLUSTER SERVANT	KABALE & BUKAMBARI	AO
7	Kamusiima Allen	cluster servant	Nyakishenzi cluster	AO
8	Kamukamba Annet	Farmer	Tuganzu group	annet
9	Kyomukama Veronica	Farmer	Kwenzarare group	veronica

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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 colliandra 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 grevillea, 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 area 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 file 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.