

VERIFICATION REPORT TITLE

NATURAL HIGH FOREST REHABILITATION PROJECT ON DEGRADED LAND OF KIBALE NATIONAL PARK

AENOR

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Summary:

AENOR started the third verification under VCS Standard and the second one under the CCB Standard process in April 2017 when Face the Future submitted the monitoring reports for VCS and CCB and other supporting documents, such as the calculation spreadsheet, GIS package, the non-permanence risk assessment, etc.

The field visit took place from 7 May 2017 to 12 May 2017, in which the auditor visited the project area, interviewed key stakeholders, staff and other related experts and verified the implemented activities.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Standard version 3.6, the CCB Project Design Standards Third Edition and the validated VCS Project Description (VCS-PD) and CCB Project Design Document (CCB-PDD).

The auditor submitted to the PP 3 CARs and 6 CLs for VCS and 1 CL for CCB (see in appendix 2 of this verification report). However, all these issues raised during the verification process were appropriately closed by means of corrections, more clear explanations and other supported documents.

Thus, once all issued detected were appropriate solved, AENOR have carried out this final verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria for VCS and CCB. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria; hence, the audit team concludes that the net GHG emissions reductions or removals 240,850 tonnes CO₂ equivalent, over the monitoring period has been quantified in accordance with VCS rules.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project against all defined criteria as defined by the VCS Standard version 3.6 and the CCB Project Design Standards Third Edition to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the CCB-PDD and VCS-PD.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.
- The extent to which CCB standards has been addressed during the project implementation period.

The Verification will result in a conclusion by AENOR whether the project activity is in compliance with the VCS and CCB Standards.

1.2 Scope and Criteria

The scope of the verification audit is to verify the emissions reductions and/or removals of the project against the Verified Carbon Standard version 3.6 and the CCB Third Edition, the applied methodology and tools and the validated VCS PD and CCB PDD throughout the monitoring period from 2 March 2014 to 28 February 2017.

The objectives of this audit included a verification of the projects calculated removals with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. The audit assessed the project with respect to the validated baseline scenarios presented in the PD.

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

- VCS Program Guide v.3.6
- VCS Standard v.3.6
- VCS AFOLU Requirements v.3.5
- VCS AFOLU Non-Permanence Risk Tool v.3.3
- CDM methodology AR-ACM0001 v.5.0
- CCB Project Design Standards Third Edition.
- Rules for the use of the Climate, Community, & Biodiversity Standards (December 2013).

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

1.3 Level of Assurance

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

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

1.4 Summary Description of the Project

The project activity is developed in Kibale National Park (KNP) and is located in the western part of Uganda near the base of Rwenzori Mountain and is implemented by Uganda Wildlife Authority (UWA) in cooperation with Face the Future B.V.

Due to high precipitation, complex landform and undulating valleys, as well as continual human disturbances (fire, grazing, charcoal production and cultivation) and poor land management, the area has been subjected to severe degradation of the vegetation and soil erosion. The purpose of the project activity is to realize multiple socioeconomic and environmental benefits (local community development, climate change mitigation, biodiversity conservation and soil erosion control) through restoring forest vegetation on degraded lands. The project contributes to climate change mitigation by sequestering GHGs sinks through assisted natural regeneration activities that aim to promote regeneration of natural vegetation in the forest interior areas by creating a forested zone around the edge of the park which acts as a buffer to relieve the interior areas of pressure from agents of deforestation and degradation.

2 VERIFICATION PROCESS

2.1 Method and Criteria

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

2.2 Document Review

The Monitoring and Implementation Reports, CCB Project Design Document, VCS project description and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency. The audit team examined plot data sheets; spreadsheets used to enter and compile the plot data and reproduced the removal spreadsheet calculations to obtain same results than those appearing in the Monitoring report. The Non-Permanence Risk Report for this monitoring period was assessed, as well. Appendix 1 to this report details the list of documents provided by PPs and reviewed by AENOR during the process.

2.3 Interviews

The list of the interviewed people is following detailed. The people interviewed were those directly affected or involved in the project activity, and in some cases were just indirectly affected.

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0775400517

2. JOITA JAMES KINGALI
Project Assistant/Information
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3. AGABA HILLARY KUMANYA
Warden Ecological Monitoring
Kibale Conservation Area

Meeting
with
Committee

Kanyante Village
Nyabwera parish
Kasendo Subcounty
Kabonle District

1. Begumisa Tarasisia
2. Byamukama Domiano
3. Balishaka Kerodini
4. Agnes Kyokusima
5. Enshukire Maritzani
7. Tugumisinge Tadeo

11/5/2017
Community
MUTESASIRA SANDU ABBA CHAIRPERSON ACIN KAMWENGE JC
ASIMWE RASHID SUBCOUNTY CHIEF Kamwenge JC
Karo
Cash
ALINAITWE HAKIMU CHAIRPERSON OF BIGODI
RATTAN USERS GROUP: 0787180474

2.4 Site Inspections

Site inspections were conducted from 8 May 2017 to 12 May 2017. The objectives of the site visit were to assess the accuracy of the Monitoring Reports including project implementation status, to assess conformance to the monitoring plan, to assess whether project activities are being implemented according to the project descriptions, to assess the quality of field data collection techniques and the net benefits to the Climate, Community and Biodiversity.

The following sites were visited:

- Visit to the UWA Kibale Park's headquarters in Isunga
- Visit to the UWA-Face project's office and guesthouse in Mainaro
- Visit to the census transects for biomonitoring in the project area near Kanyabutagi
- Visit to the PSPs in project area (both reforestation area and natural regeneration area)
- Visit to the tree nursery in Nsongyi
- Visit to the firelines and newly planted area in the project area close to Kajumiro
- Demonstration of ranger monitoring at the old elephant pit on the Isunga road in the project area
- Visit to the Nyabweya community bordering the project area
- Visit to the firetower in Mpokya
- Visit to the natural forest in the project area in Mainaro, close to river Dura
- Visit to the elephant trench close to Nyabitusi in Kyabandara parish
- Visit to the sub-county office of Kamwenge sub-county
- Visit to the rattan users group in Bigodi
- Visit to the Kibale tourism center and look-out tower in Kanyanchu

2.5 Public Comments

The Project Implementation report and summaries were made publicly available on the CCB website on 6 May 2017. No public comments were received.

2.6 Resolution of Findings

As an outcome of the verification process, the team can raise different types of findings

In general, where insufficient or inaccurate information is available and clarification or new information is required the team shall raise a Clarification Request (CL) specifying what additional information is required.

When a non-conformance arises the team shall raise a Corrective Action Request (CAR). A CAR is issued, where:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impair the estimate of emission reductions;
- Issues identified in a FAR during validation to be verified during verification have not been resolved by the project participants.

Failure to address a CL may result in a CAR. Information or clarifications provided as a result of a CL may also lead to a CAR.

A clarification request (CL) will be raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met. All CARs and CLs raised during verification shall be resolved prior to submitting a request for issuance.

Corrective Action Requests and Clarification requests are raised in the Verification Protocol. The Project Developer is given the opportunity to “close” outstanding CARs and respond to CLs and FARs.

Forward Action Requests (FARs) may be raised during verification for actions where the monitoring and reporting require attention and/or adjustment for the next verification period. FARs may be raised which are for the benefit of future projects and future verification actors. These have no impact upon the completion of the verification activity.

All CARs, CLs and FARs for this verification period are included in this report. A total number of 3 CARs (corrective action requests), and 8 CLs (clarifications) were raised for this verification period.

All findings issued by the AENOR audit team during the verification process have been closed. In accordance with Section 5.3.6 of the VCS Standard, all findings issued during the verification process, and the inputs for their closure, are described in Appendix 2.

2.6.1 Forward Action Requests

No FAR was raised.

2.7 Eligibility for Validation Activities

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

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project was not validated under another GHG program; therefore there are no Gap Validation findings to report. The Project Description was subject to validation under VCS Standard and was found to conform to the VCS requirements.

3.2 Methodology Deviations

A methodology deviation was identified related to the data and parameter monitored (CFa), i.e., the conversion factor from fresh weight to dry weight.

PP found that incorrect conversion factors (CFa) were being applied for the conversion of fresh weight to air dry weight of the woody biomass of the trees. The conversion factors are obtained from the National Biomass Study (NBS, Forestry Department, Uganda, 1992, App K). This study presented conversion factors for both stem and branch biomass. It appeared that in the foregoing calculations the conversion factors for branches were being applied for the calculations of the total carbon stock. After consultation with the source of the conversion factors (John Begumana of the NBS) and IFER (the Czech company responsible for the data analysis with Field-Map), it was concluded that the conversion factors for branches will give an underestimation of the total carbon stock held in trees. Therefore it was decided to use the conversion factors for stem biomass for the current calculations.

As commented above, AENOR deems that the methodology deviation is permitted as refers to a change in the value of a parameter at validation, CFa. AENOR considers that the deviation is appropriately described and justified in the monitoring report and that the project remains in compliance with the VCS rules. For the assessment, AENOR validated the approaches and assumptions described and their application in calculations. The data source (NBS study) was provided to AENOR and the verification team verified conversion factor values for branches and stems. The branches values used up to the second VCS verification lead to an underestimation of the carbon stocks, thus AENOR accepts the deviation and deems reasonable because it's more realistic and faithfully reflects the carbon stocks in place.

3.3 Project Description Deviations

There is not project deviation for the present monitoring period.

3.4 Grouped Project

The project is not grouped.

4 GENERAL VERIFICATION FINDINGS

4.1 Summary Description of the Project (G3)

No changes occurred in this regard. The verification team checked during the site visit to the communities that local stakeholders know the project, its targets, and the main project activities implemented. UWA (the local project proponent Uganda Wildlife Authority) is working in the area and managing the National Park, so, the contact is permanent and daily. AENOR verified that project matters are accessible to the communities and other stakeholders. In fact, PPs requested to AENOR a detailed timetable for the main auditing steps considering among other things the dissemination of this milestone between people.

According to PDD, the purpose of the project activity is to realize multiple-socio economic and environmental benefits (climate change mitigation, biodiversity conservation, local community development and soil erosion control) through restoring forest vegetation on degraded lands. The project aims to restore natural high forest in Kibale National Park by planting indigenous tree species and encouraging natural forest regeneration by protection against fires as well as to mitigate negative impacts of the presence of the park on surrounding communities, by addressing human-wildlife conflicts among others.

4.2 Project Location (G1 & G3)

The project is located in Kibale National Park, western Uganda near the base of the Rwenzori Mountains and it falls into Kabarole district. Kibale project area is located south east of Fort Portal Town with bearings 0°12" - 0° 40" North and 30° 20" - 30° 35" East, in the counties of Burahya, Kibale and Mwenge.

No changes occurred regarding project proponents, location of the project and physical/social parameters of the project.

The boundaries of project area and project zone still being the same as were described in the CCB-PDD without alterations. The boundaries of the project were confirmed at verification and have not changed at the date. Maps depicting the project area and project zone boundaries were provided and included in the MIR. As required by VCS, a KML file was provided that defines the extent of the geographic area of the project as shown in the PD. Project boundaries and locations were confirmed to a reasonable level of assurance.

Regarding methods to inform and communicate to the communities about the verification events, the PPs organized workshops to inform about monitoring results. Updates are also distributed through radio and newspapers. Hardcopies of PIR summaries are distributed. The audit dates are communicated to the communities.

AENOR verified during site visit that radio is a useful media in the region and even communities use it to request the implementation of activities.

4.3 Conditions Prior to Project Initiation (G1)

Condition prior to project initiation was described in the CCB-PDD. A Land evaluation map was checked which indicates that the project did not contain forest at project initiation. As the land at the project start consisted of grassland and cropland, the land did not meet the definition of forest in Uganda. Prior to project initiation the project land was cleared by encroaches for agriculture.

Communities located in the project zone, current land use and customary and legal property rights, biodiversity and threats to that biodiversity, types and condition of vegetation and the presence of High Conservation Values, were described in the validated CCB-PDD. There no conflicts or legal disputes over the ownership or the right of use within the project area. The verifiers confirmed the information given in the validate CCB-PDD and P.I.R.

4.4 Project Proponent (G4)

The project proponents are Face the Future B.V from Netherland and Uganda Wildlife Authority (UWA). The project land is owned by the Government of Uganda and there are no overlapping claims to the land and transfers the rights of carbon credits to Face the Future. AENOR held meetings and interviews with both Face and UWA during the visit. No changes occurred for this indicator.

AENOR verified during site visit that roles and responsibilities are clear between project participants. People in charge of the design and implementation of the project have sufficient skills to reach a successfully implementation of the project. This matter was verified by AENOR in the multiple conversations with them. In addition, the project uses technical support from IFER for carbon monitoring purposes.

4.5 Other Entities Involved in the Project (G4)

No other entities are involved in the Project as per the cooperation agreement. IFER – Institute of Forest Ecosystem Research is an independent research institute contracted by Face the Future to conduct and support the implementation of carbon monitoring campaigns.

4.6 Project Start Date (G3)

The project was initiated on 15/05/1994 and the project end date is 31/12/2068 as per the validation and previous verification reports.

4.7 Project Crediting Period (G3)

The project activity uses a fixed crediting period of 60 years, starting from 1st of January 2009 and ending on 31st of December 2068.

5 IMPLEMENTATION OF DESIGN

5.1 Project Implementation Status (G3)

The audit team confirmed that the implementation is in accordance with that stated in the Project Description. AENOR has not detected project changes in regards of the project title, its purposes and objectives. As such, the project activity accurately reflects the proposed project which mainly consists of carrying out multiple-socio economic and environmental benefits through restoring forest vegetation on degraded lands. The auditor's team ratified the main objectives through interviews with key staff.

The monitoring report provides the status of the project in section 2.1. Since the start of the ARR project activities 4,025 hectares have been replanted and 2,593 hectares have naturally regenerated. According to calculations provided by PPs and information and justifications included in the monitoring report, the planted trees in the compartments thanks to funds from 3rd party investments were not taken into account to avoid double-claim under VCS. This was checked by AENOR during the reproduction of calculation; hence, the carbon monitoring campaign only includes compartments which were replanted through the funding provided by Face the Future (the former FACE foundation). Thus, this monitoring campaign includes 2,755 ha of replanted area and 2,593 ha of regeneration area. This was crosschecked by AENOR with the GIS package.

On the other hand, the registered VCS P.D. describes the planted area up to 2011 and intended areas for planting between 2012 end 2016. The table in the PDD adds up to a total amount of 6,000 hectares of planted forest. The project scheduled to plant 2009 ha from 2012 to 2016, however according to information provided by PP and corroborate with GIS files, the total real planted area between 2012 and 2016 was only 32 hectares. Hence, the planted area up to 2016 is 4,025 has which are 1,975 ha less than the described plan in the registered VCS P.D. This planting status is a consequence of lack of funding for the reforestation activities.

Most of the more relevant activities for achieving the Climate, Community and Biodiversity benefits are implemented. The progress of them has been reported in the VCS and CCB monitoring reports and supported with records or registers but many, even were checked by AENOR during the site visit. The CCB monitoring report provides information about indicators that underwent changes during the monitoring period and a table with information about all required indicators by the CCB rules.

AENOR verified with the monitoring crews a high skill on Field Map technology for locating plots and conducting the forest inventory. The equipment used by field teams allow inventory of high quality and accurate. During the site visit, AENOR visited a sample of plots and reproduced with field teams the practices and measures taken during carbon monitoring campaigns.

AENOR checked the monitoring plan contained in the VCS-PD and compared it with the monitoring report to verify whether there was any difference that would cause an increase in estimates of the GHG emission reductions in the current monitoring period. In this regard, a methodology deviation is justified in that section regarding changes in the value applied to the parameter CFa at validation to determine in a more realistic and reasonable way the carbon stocks. AENOR has confirmed that there are no other material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology. There are not any previously validated methodology deviations.

Also, the project proponent effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources as required by the monitoring plan and the applicable methodology.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the revised monitoring plan of the VCS-PD. Necessary management system procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are not remaining issues from previous verification. This is the first one.

The project has not participated nor been rejected under any other GHG programs. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit neither has become eligible to do so since previous verification.

The reforestation project in Kibale National Park makes a significant contribution to the forestry sector since it contributes to promote intensified and sustained forest restoration efforts, to promote biodiversity & watershed conservation (including reestablishment of wildlife corridors) and encouraging to better agro-forestry practices.

Hence, after a complete review of the different documents provided and the on-site visit, AENOR is able to confirm that the project implementation is in accordance with the project description. There are not material discrepancies between project implementation and the project description except differences in the planting schedule.

5.2 Management of Risks to Project Benefits (G3)

Non-permanence risk assessment is carried out in accordance with the VCS AFOLU Non- Permanence risk tool. According to the assessment the project falls into an overall risk rating of 4,50 % buffer requirements. Internal risk, external risk and natural risk have been evaluated. The information provided in the Non-permanence risk assessment have been cross-checked with the documents provided by the PP. In general terms, risks to biodiversity benefits run parallel to the risks for climate benefits, which are covered in the VCS risk assessment. An additional risk to the biodiversity benefits is poaching, The risk is addressed by the project proponent by creating support among the community members for the park and by organizing awareness meeting. The risk to community benefits is the elephants affecting the farmer's crops. In this regard, AENOR verified the huge efforts communities are doing to open trenches in the parishes more affected by elephants. A risk to employment is envisages if the project is not achieving its planting targets and in case of scaling down. The risk for the collection of non-timber forest product is over exploration.

AENOR held meetings with the chairmen of the communities and representative people and checked that communication with them have been directly in most of the cases.

On the other hand, the verification did not detect any form of discrimination or sexual harassment.

5.3 Measures to Maintain High Conservation Values (G3)

No changes occurred in this regard.

The project activities implemented by PPs pursue to develop HCV values similar to the forest ecosystems of KNP. According the CCB PDD four types of HCV areas: HCV1 area (the forest areas contain regionally and nationally significant concentration of biodiversity values), and HCV2 area (The Kibale National Park system encompasses 25 protected areas, contains a remarkable variety of ecosystems ranging from high-altitude afro-montane habitats to low and medium altitude tropical forests, savannahs and lake systems), while the planted and naturally regenerated project areas are considered HCV3 (the forest constitute a threatened and endangered ecosystem) and HVC4 areas (the park represents an important water catchment area, as it protects and filters the waters of the Dura and Mpanga rivers from pollution). The HCV areas assessment is based on data available.

The main project activities developed with the aim of preserving High Conservation Values areas within the Kibale National Park are the control and surveillance, and the environmental education.

5.4 Project Financing (G3 & G4)

According to the financial information provided since the project's start date on 15 May, 1994 until 2008, the project earned and sold credits under the SGS certification scheme. Therefore, the costs associated with activities performed prior to 2008 have been recovered through sale of SGS carbon credits sales. From 2009 onwards the costs are covered by signed ERPA for the sale of VCU's, provided to AENOR, Uganda Kibale VERPA and planting assignments from specific clients.

The breakeven point is reached already in 2011, within a period of 4 years according to the cost benefit analysis.

5.5 Employment Opportunities and Worker Safety (G4)

The employment is one of the most positive impacts of the project implementation in communities. The field works allow hiring a lot of local people. The P.I.R provides specific data about the hiring people during the 2014-2017 monitoring period.

Project employment is based only on the capabilities of the candidates for the skills and knowledge needed to perform the job without any exclusion or discrimination. People from local communities are given equal opportunity to fill employment positions. This claim was verified during the side visit by the audit team since several staff members who are from local communities were identified and interviewed. AENOR was a witness of this situation visiting for example the trenches construction, the patrolling activities, nurseries.

People to be hiring for project activities receive specific training sessions. Data were provided to AENOR along with the records.

First aid skills are also considered by PPs when performing the project activities. Thus, people are also trained in this matter.

5.6 Stakeholders (G3)

The stakeholder identification was done at the Social and biodiversity Impact Assessment level. The communities are divided in parishes. The parishes have been selected because they are adjacent to the boundary of the project area. The parish communities that could be affected by the project activity are: Isunga, Nyabweya, Kakooga, Kadindimo, Bigodi, Bujongobe, Rugonjo, Kiziba, Nyabitusi, Kyabandara, Rwimi, Rwenkuba.

No negative stakeholder impacts were identified during this verification event and considerable effort was made to communicate with stakeholders. In cases of grievances, the CCBS PDD describes the grievance process including the use of a third party mediator, if it becomes necessary. No changes occurred from the project design.

The project stakeholder consultation process includes many opportunities for stakeholder feedback both at the planning and project implementation stages.

5.7 Sustainable Development

The project design itself is a sustainable project. The goals pursued by the project activities are designed to achieve a protection and conservation of the forest in the region allowing the use of natural resources for local communities in the long term, looking for a balance between exploitation of resources and conservation/protection of forest and its biodiversity. Likewise, the training activities, the strengthening of patrolling, the generation of new incomes from new products, new activities are designed to allow a development in the quality of life in local communities but respecting the environment, the forest, the biodiversity, etc.

6 LEGAL STATUS

6.1 Compliance with Laws, Statutes, Property Rights and Other Regulatory Frameworks (G4 & G5)

The project does not encroach on private property or community property, the project areas is located on land owned by the Government of Uganda. The Kibale National Park is managed by the Uganda Wildlife Authority a governmental organization. In the zone surrounding the project area the local communities have customary land rights. The natural resources from the Park as firewood, wild coffee, medicinal plants, fish, honey and rattan cane are extracted by the local community since the Government permits communities to access resources from the Park with permission from the Executive Director. As per the validation report the current laws and/or regulations that allow the reforestation on degrade lands are: (i) The constitution of the Republic of Uganda; (ii) the National Environmental Act of 1996; (iii) the National Forestry and Tree Planting Act 8/2003; (iv) the Uganda wildlife Act Cap 200.

6.2 Evidence of Project Ownership (G5)

The project proponents are FACE the Future B.V from Netherland and Uganda Wildlife Authority (UWA). The project land is owned by the Government of Uganda and there are no overlapping claims to the land and transfers the rights of carbon credits to Face the Future.

6.3 Emissions Trading Programs and Other Binding Limits (CL1)

As per the information available in the validation report and previous verification report the project has participated in another emission trading program. The project issued credit under the SGS Climate Change Program for vintage years 1995 to 2006. No double counting of emission reductions has occurred because all the emission reductions reported in the monitoring report associated with this verification report occurred after the project start date in 2009.

6.4 Participation under Other GHG Programs (CL1)

As per the information available in the validation report and previous verification report the project has participated in another emission trading program. The project issued credit under the SGS Climate Change Program for vintage years 1995 to 2006. No double counting of emission reductions has occurred because all the emission reductions reported in the monitoring report associated with this verification report occurred after the project start date in 2009.

6.5 Other Forms of Environmental Credit (CL1)

As per the information available in the validation report and previous verification report the project has participated in another emission trading program. The project issued credit under the SGS Climate Change Program for vintage years 1995 to 2006. No double counting of emission reductions has occurred because all the emission reductions reported in the monitoring report associated with this verification report occurred after the project start date in 2009.

6.6 Projects Rejected by Other GHG Programs (CL1)

As per the information available in the validation report and previous verification report the project has participated in another emission trading program. The project issued credit under the SGS Climate Change Program for vintage years 1995 to 2006. No double counting of emission reductions has occurred because all the emission reductions reported in the monitoring report associated with this verification report occurred after the project start date in 2009.

6.7 Respect for Rights and No Involuntary Relocation (G5)

The project has not led the removal or relocation of Property Right Holder and this is also confirmed through the interaction with the local community during the on-site visit.

The project is implemented on government property. There is no encroachment on the property of others.

6.8 Illegal Activities and Project Benefits (G5)

Illegal activities are in place as AENOR verified during the accompaniment in a patrolling activity with the finding of an elephant trap. The P.I.R provides data of the illegal activities detected during the monitoring period. The most significant illegal actions are the poaching and the traps for wildlife. The UWA allows the use of natural resources within the project area but under a concession agreement granted by them to the communities. When communities do not respect or fulfil with the requirements gathered in the agreements, UWA cancels the permission. This was also checked during the site visit to a community that was in this situation and they were implementing some actions to recovery the agreement with UWA.

Therefore, the extraction of resources from local community is allowed by the Government under agreements that are monitored to make sure that there is no over-extraction or breaches.

The biodiversity benefits are the results of the forest restoration activities carried out by the project, based on funding for the project; the community benefits in terms of employment, skills, NTFP's are a result of the same funding for restoring the forest by the project.

7 APPLICATION OF METHODOLOGY

7.1 Baseline Scenario (G2)

The baseline scenario continues being the same. As the CCB PDD states the most likely and conservative baseline scenario is "continued but less intensive encroachment" assuming that UWA would have limited success in keeping encroachers at bay.

This would mean that fires continue to roam the formerly encroached land and the carbon stock would be the result of a mix between agricultural activities, fire and partial regeneration of pioneer vegetation.

The social implications without the restoration of the project area are linked to poor access to natural resources and employment linked to project activities and tourism. Regarding the Biodiversity implications, the vegetation is dominated by grasses and shrubs. The succession towards forest is prevented by the periodic occurrence of fire keeping the areas in relatively low biodiversity.

7.2 Additionality (G2)

As per the VCS and CCB validation report and related project documents, the additionality assessment of climate benefits demonstrates that when compared against potential alternative land uses the projects activity faces investment barriers, institutional barriers, technological barriers, first of its kind project barrier that makes its implementation in the absence of carbon finance unlikely.

The biodiversity benefits of the restored native forest are directly linked to the climate benefits. Additionally, the employment created by the project (planting and maintenance), the skills established and the contribution to the tourism business are the most relevant and verifiable community benefits to date.

8 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS

8.1 Accuracy of GHG Emission Reduction or Removal Calculations (G2)

The formulas used to estimate project GHG emissions are taken directly from the approved CDM methodology AR-ACM0001 v 5.0. The emission reduction calculation provided in the spreadsheet has been reproduced and verified to reach the same results than the project proponent. According to the applied methodology the emission reductions are calculated as following the formulae:

$$C_{AR-CDM} = \Delta C_{ACTUAL} - \Delta C_{BSL} - LK$$

Where:

ΔC_{Actual} : Actual net GHG removals by sinks since the start of the ARR project activity; t CO₂-e

ΔC_{bsl} : Baseline net GHG removals by sinks; t CO₂-e

LK: Total GHG emissions due to leakage; t CO₂-e

8.1.1 Baseline Scenario Emissions.

Sections 4.1 of the Monitoring Report and the spreadsheet submitted to AENOR provide information related to the baseline emissions calculations.

AENOR has checked the calculations and confirms that emissions in the baseline scenario are consistent with assumptions in the validated PD. Data are correctly applied in formulas to calculate the emissions reductions of the project according to the applicable methodology.

As described in the PD (section 2.5 and 4.2), the baseline is in a steady state. There is no increase in GHG removal, therefore: $\Delta C_{BSL}=0$.

The baseline GHG removals by sinks is the sum of the changes in carbon stocks in the selected carbon pools within the project boundary that would have occurred in the absence of the AR project activity. As per the registered VCS PD the initial baseline carbon stock in three biomass is conservatively determined to be 5.2 tC/ha or 19.1 tCO₂/ha and the value is used as the initial carbon stock value in the project area before the implementation or the AR project activity.

8.1.2 Calculation of Project Emissions.

To calculate the project emissions, AENOR verified that PPs are using the correct formula in calculations as defined by the applicable methodology.

$$\Delta C_{ACTUAL} = \Delta C_P - GHG_E$$

Where:

ΔC_{ACTUAL} : Actual net GHG removals by sinks since the start of the ARR project activity; t CO₂-e

ΔC_P : Sum of the changes the carbon stock in the selected carbon pools within the project boundary since the start of the ARR project activity; t CO₂-e

GHG_E : Increase in non-CO₂ GHG emissions within the project boundary as a result of the implementation of the ARR VCS project activity; t CO₂-e

Under the applicability conditions of this methodology, there is no quantification of project emissions because all the labor force used for the proposed ARR VCS project activity is from local villages; hence transportation for workers is not needed.

All seedlings are raised on or near the site and will be transported to the project sites by manpower and project vehicles, whose emissions are insignificant. No harvesting or thinning of the forest expected to take place as the project area wholly contained within the National park. Emissions from burning of woody biomass are also not accounted for since this burning does not takes place in the project area (PD section 2.4). Therefore, the increase in GHG emissions as a result of the implementation of the proposed ARR VCS project activity within the project boundary is set to zero: $GHG_E=0$

As described in the PD (section 2.3), only the above-ground and below-ground biomass of tree vegetation is selected as carbon pool for the project activity. Dead wood, litter and soil organic carbon are conservatively excluded as carbon sink. Furthermore, changes in carbon stock of above-ground and below-ground biomass of non-tree vegetation is conservatively set to be zero for all strata in the project scenario.

Table 10 in the VCS monitoring report provides the data of the carbon stocks in the selected pools per stratum for the current monitoring period adding up **1,191,446 tn CO₂e**.

8.1.3 Calculation of Leakage

According to the applicable methodology and the assumptions and justifications in the validated PD the leakage are considered to be zero. **LK=0**.

8.1.4 Net GHG Emission Reductions and Removals.

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

The net anthropogenic GHG removals by sinks are the actual net GHG removals by sinks minus the baseline net GHG removals by sinks minus leakage, therefore, the following general formula is used to calculate the net anthropogenic GHG removals by sinks of the ARR VCS project activity:

$$C_{AR-CDM} = \Delta C_{ACTUAL} - \Delta C_{BSL} - LK$$

Table 11 of the monitoring report provides the GHG removals by sinks in 2017 the net anthropogenic GHG removals by sinks per stratum (planting year) accounting to **1,191,446 tCO₂e**.

To estimate the net change in GHG emission removals over the monitoring period $T = t_4 - t_3$, the CDM methodology AR-ACM0001/Version 05.0.0 uses the equation as the follows:

$$\Delta \text{CAR}_{\text{VCS},T} = \text{CAR}_{\text{VCS},t_4} - \text{CAR}_{\text{VCS},t_3}$$

Table 12 of the monitoring report provides the net GHG removals in 2014 accounting 950,596 t CO₂e. Accordingly, the net GHG removals for the current monitoring period account **1,191,446 tCO₂e - 950,596 t CO₂e = 240,850 t CO₂e**.

In addition, a risk was calculated and a buffer determined (10%), i.e, **24,085 t CO₂** that were subtracted to the net removal resulting in a final amount of VCUs tradable= **216,765 tn CO₂e**.

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace them directly from the data sources (field measurements). Formulae used are in compliance with monitoring plan, P.D and methodology like the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence. New approaches or assumptions used at verification are detailed in the methodology or project deviation section. In opinion of AENOR they are appropriately treated by PPs in the monitoring report. They are correct and fulfil with VCS requirements.

In this regard, as commented in this report above, a methodology deviation has been identified by PPs for the verification event. This refers to the change in the value of the parameter at validation CFa (for more explanation see methodology deviation section).

In order to calculate the above terms, the monitoring report details the data and parameters used during the verification process.

Data and parameters available at validation were: T (years of the monitoring period $T=t_4-t_3$, 2017-2014); t3 (date of verification in 2014); t4 (date of verification in 2017); i (stratum, planting year, regeneration area); Ai (total area monitored for GHG sinks, i.e, 2,755 ha (compartment area) and 2,593 ha (natural regeneration area)); ai,p (Area of permanent sampling plot p); Ap,i (Total area of all sample plots in stratum i); Plot position; a,b,c,d (Parameters used in the allometric equation to calculate the fresh weight of above-ground tree biomass (Wwet) from NBS study); CFa (Conversion Factor for the conversion of fresh weight to air dry weight of woody biomass. If a factor for particular species is unknown, a default value of 0.54 is applied.); CFb (Conversion Factor for the conversion of air-dry weight to oven-dry weight of woody biomass, a value of 0.853 is applied); CFc (Conversion factor for conversion of oven-dry weight to carbon stock in above-ground tree biomass, a value of 0,50 is applied); CFr (Conversion Factor for calculating root biomass, a value of 0.16 is used); 44/12; ΔCBSL (Baseline net GHG removals by sinks); CTREE_BSL (Baseline net GHG removals by sink); GHGe (value 0); LK (value 0).

AENOR cross-checked with the validated PDD and spreadsheet calculations that these data values and parameters used in the monitoring report are correct and match with values determined at validation, except the changes explained for CFa. They are appropriately used in equations.

Likewise, data and parameters monitored to calculate the VCUs to be issued were DBH (Diameter at breast height of tree – measured at 1.3 m height); H (Tree height); CW (Tree crown width); Trees species (name of the tree species identified at both genus and species level); Wwet (Fresh weight of above ground tree biomass); Wairdry (Air dry weight of AGB); Wovendry (oven dry weight of AGB); CStag (carbon stock in the AGB of trees); CStbg (carbon stocks in the below ground biomass of trees), Ctree

(GHG sinks in above- and below-ground tree biomass); ΔC_p (Sum of the changes the carbon stock in the selected carbon pools within the project boundary since the start of the ARR project activity) ; ΔC_{actual} (actual net GHG removals by sinks since the start of the project); C_{AR_VCS} (Net anthropogenic GHG removals by sinks and $\Delta C_{AR_VCS,T}$ (Net change in anthropogenic GHG removals by sinks over the monitoring $T = t_4 - t_3$). The verification team reproduced with the monitoring crews in a sample of plots the data collection of the most of these parameters in order to check the knowledge of field workers with the devices, equipment, etc.

These ones match with the PDD validated. AENOR verified that data values detailed in the monitoring report for the monitoring parameters are correct and consistent with data in spreadsheet calculations, assumptions and approaches used by PP.

AENOR checked that the list of parameters to be monitored was complete and consistent with information in the monitoring plan of the P.D.

8.2 Quality of Evidence to Determine GHG Emission Reductions or Removals

The assessment suggested that the data used to determine emissions reductions are of high quality and had been collected in a manner that is consistent with the VCS standard, CDM methodology, and monitoring plan. Processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

AENOR considers that information provided is sufficiency and the quality of that information is appropriate to determine the GHG removals. Evidence provided by the PP supporting the determination of GHG removals is listed in in Appendix 1.

The project accounts for carbon in the above-ground tree biomass and below ground tree biomass. Dead wood is conservatively ignored. Non-tree biomass, litter, and soil organic carbon are conservatively excluded from the project, in accordance with the methodology. The sources, sinks and reservoirs selected are consistent with VCS guidelines and the requirements of the selected methodology. Every three years a monitoring campaign is carried out, the latest one in 2017.

The carbon monitoring campaign uses plot design and a regular sampling grid is applied to all the compartment areas using clusters of four permanent sampling plots at a spacing of 500x500 meters. In total there were 215 plots in 54 clusters established or re-measured in compartment areas. In the naturally regenerated areas 65 plots within 22 clusters were measured. All of them were measures in the 2014 campaign, as well. The practices were checked during the on-site visit for the sample assessment measurement.

8.3 Non-Permanence Risk Analysis

PP has elaborated the project VCS Non permanence Risk Report version 1.1 dated on May 29 2017, for the monitoring event according to the latest AFOLU Non Permanence Risk Tool.

Below, it is explained the assessment of the non-permanence risk rating determined by the project participant and issues raised to them in this regard.

Risk factor	Risk Rating	Findings and mitigation activities	Corrective Actions/Clarifications
Internal Risks			
Project Management: It is assessed using table 1 of the VCS AFOLU Risk Tool.	-4	a) Just indigenous species are used and they were selected based on preference of site conditions, carbon sequestration rates, biodiversity conservation and socio economic values. Risk rating=0 is justified. b) The project has been running for more than 20 years and there has been no occurrences of encroachment in the project area. Risk rating=0 is justified. c) In accordance with the evidence provided, management team includes individuals with significant experience in sustainable forestry and VCS projects. This was checked during site visit. Risk rating=0 is justified. d) Management team maintains a presence in the project area. This was checked during site visit. This, rating =0 is justified. e) For the project a multidisciplinary team with high experience in biodiversity, Community and Climate issues is working. AENOR held interviews with people from UWA and Face the Future and verified this matter. Then, it is well justified the rating=-2. f) Adaptive management plan in place. The project is located within the Kibale National Park, for this national park a General Management Plan is operational, which includes adaptive and improvement processes. The preparation of management plans by UWA for all national parks and protected areas is a statutory requirement	No Corrective Actions Requests or Clarifications

		determined out of realization of the importance of planning and adaptively learning as a management tools. Additionally, continuous review processes take place with stakeholders, on both park and project level. The project works with Plan of Operations, which cover and is built on the lessons learned over the history of the project. Thus, risk rating= -2 is justified.	
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0	a)-d).PP has provided an updated cashflow analysis at the date of the current risk assessment. According to the information provided the breakeven point is reached in year 4, i.e, in 2011. Thus, the rating chosen=0 is correct. e)- h) Since the project reaches breakeven in 2011, and planting funds, sales contracts and investments are available the project has secured 100% of the funding until it reaches breakeven. Thus, the rating chosen=0 is correct. i) No mitigation measures. rating=0 is correct.	No Corrective Actions Requests or Clarifications.
Opportunity Cost: It is assessed using table 3 of the VCS AFOLU Risk Tool.	6 (total may be less than zero)	a)-f) The option a) is chosen so, the rating 8 is correct. The most credible alternative land use scenario in the absence of the current ARR project activities is no human encroachment but fire, which is not profitable and therefore no NPV analysis is required. The other two less likely alternatives include continued but less intensive encroachment and continued encroachment as the very least likely alternative. If encroachment was to takes place, the local communities would use the land for cultivation of bananas. Banana plantations would therefore be the most profitable activity and an NPV calculation has been carried out based on the published literature on banana prices and yields. Documents were provided. The outcome of this calculation shows that the NPV of the most profitable alternative land use scenarios is significantly higher than in the project scenario. g) Not applicable h) Face the Future and UWA have	See CL4 in the verification protocol.

		entered into legally binding contracts starting in 1994, for a period of 99 years. Then rating -2 is correct. i) No mitigation activities are claimed, Then, rating chosen = 0 is correct.	
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	0	a)-b) The contracts have a period of 99 years during which the area needs to be managed according to the contractual arrangements. PL= 30 – (99 /2) = – 19	See CL4 in the verification protocol.
Total internal Risk=2			
External Risks			
Land Tenure and resources access/impact: It shall be assessed using table 6 of the Risk Tool.	0 (total may not be less than zero)	a) Land ownership and resource access/use rights are held by the same entity. Then rating 0 is correct. The park is fully owned by the government of Uganda under the UWA Act and mandated by Uganda Wildlife Authority on behalf of Uganda government and all Ugandans. b) Not applicable. Then rating 0 is correct. c) Not applicable, there are no conflicts in more than 5% of the project area related to land tenure or ownership. The project area is only a small part of the entire Kibale National Park which has only one owner, the Government of Uganda. d) Not applicable, because there are no disputes over access/use rights or overlapping rights in the project area. Local communities have access to the national park to harvest non timber forest products, through Memorandum of Understanding and there are no disputes or conflicts over use rights. e) Not applicable, the project is not a WRC, and then 0 is correct.	No Corrective Actions Requests or Clarifications

		f) The project area falls within the boundaries of the Kibale National Park which is a protected area and will continue management practices that protect carbon stocks over the length of the project crediting period. Then rating - 2 is correct. g) Not applicable.	
Community engagement: It shall be assessed using table 7 of the Risk Tool.	-5	a) Not applicable as the project area is defined as forest. Then rating=0 is correct. b) The communities adjacent to the national park and to the project area have been consulted and participate in the project. Evidence of this can be found in the UWA Face project_Social Impact Analysis Final Report Sept 2000. Additionally, UWA has established a permanent position for a Warden who is responsible for community education, awareness and sensitization solely focused on the cooperation with local communities. As relevant stakeholders in the national park, the communities are taken seriously. In the period 2012-2015 the communities from the surrounding parishes have been consulted and involved in the Social and Biodiversity Impact Assessment, which is used to formulate additional project goals to create net benefits for communities and biodiversity. Then rating 0 is justified. c) Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area. Then the rating=-5 is correct.	No Corrective Actions Requests or Clarifications
Political Risks: It shall be assessed using table 8 of the Risk Tool.	2	a)-e) The governance score calculated using "World Bank Institute's Worldwide Governance Indicators (WGI)", average for the years 2011 – 2015 is -0.59 Then, rating 4 is correct. AENOR verified the value and reliability of source.	No Corrective Actions Requests or Clarifications

		f) Mitigation: Country is implementing REDD+ Readiness or other activities as evidence provided demonstrated. Then, rating -2 is correct.	
Total external risks=0 (negative score is not allowed)			
Natural Risks -			
Fire Risk: It shall be assessed using table 10 of the Risk Tool.	LS*M=0,5	Significance (S) for this risk is "insignificant" and the likelihood is less than every 10 years. The reasons for this selection are that the Project is located in the wet tropical region when high rainfall in the region, then the likelihood of devastating fire is very low. Some of the planted forests and regenerating forests may be vulnerable to fires from time to time, but they are unlikely to be devastating. Because the Project is aggregating many scattered plantings, and has well maintained fire-break lines and a system of intensive fire patrols during the dry season. The overall risk of a devastating fire significantly affecting the Project inventory is considered to be low. The fires that have occurred range from 0,03 to 8 hectares, with an unusual high burned area in 2014 of 157 hectares, this is insignificant compared to the total area (10.000 ha). A fire record was provided to AENOR. LS=2 is correct. The Project has implemented a fire prevention strategy, which is multifaceted. The prevention plans take into account traditional uses of fire, based on laws or regulations restricting fires and involve local community leaders and organizations. It also includes an emergency plan in case of fire outbreak, eliminating and containing fire outbreaks. Moreover, the risk report provides the different activities to fight the fires. Then M=0.25.	No Corrective Actions Requests or Clarifications
Pest and disease outbreaks: It shall be assessed using table 10 of the Risk tool.	LS*M= 0,5	Pest and diseases attacks are not a big risk to the restored forest now and in the future. To date no serious cases of pest and diseases attack have been registered. The forest is planted with a	No Corrective Actions Requests or Clarifications

		variety of indigenous species, resulting in a natural forest. In case of an outbreak it can be expected that this forest has high biodiversity and resilience to naturally contain an outbreak. A list of potential pests that could affect forests in Uganda was provided in the document called Global Review of forest pests. The significant is scored as minor and the likelihood every 25 to 50 years, then LS=1. Project members of staff have been trained to monitor for such diseases in case of an outbreak. Then, Mitigation score: 0,50.	
Extreme weather: It shall be assessed using table 10 of the Risk tool.	LS*M=1	Carbon losses have not been registered due to extreme weather in the project area. Then, significance is "insignificant" and the likelihood is every 10 to 25 years. Then, LS=1. No mitigation measures.	No Corrective Actions Requests or Clarifications
Geological risks: It shall be assessed using table 10 of the Risk Tool.	LS*M=0,5	The Project area is located in a stable geological formation. Landslides, however, are known to occur in steeper parts of the region, and could potentially damage or destroy small patches of the Project area. The consequences in the context of the aggregated project are low, since the project area is located in a flat area, without steep slopes. Landslides are therefore not likely to occur and in the case they would occur they are isolated and would have a small impact. Therefore, the significance is scored as insignificant. Given the stable geological formation, The likelihood is considered to be low. The likelihood is scored as every 10 to 25 years. LS=1 is correct. Steep slopes are not taken into account when selecting the planting area, this can be regarded as a preventive measure. Mitigation score: 0,50	No Corrective Actions Requests or Clarifications

Total Natural Risks=2,50

OVERALL RISK RATING: It shall be calculated according to table 11 of the Risk Tool.

OVERALL RISK RATING=2+0+2,50=4,50. However, as a minimum value of **10%** has been applied.

8.4 Climate Change Adaptation Benefits (GL1)

Not applicable.

9 COMMUNITY

9.1 Net Positive Community Impacts (CM1)

Employment is the largest positive impact of the project. The established forest makes the area more attractive for tourism, resulting into more employment and revenues related to tourism. There are some other positive side effects of the project such as the access roads and project local purchases (goods). AENOR verified the construction of some hotels and new installations for tourism in the National Park and the planning for new activities intended to booster the tourism.

The P.I.R provides tables with specific data on employment. AENOR verified during the site visit the direct impact of project activities in the parameters. Many people working in the construction of trenches, in patrolling, nurseries, monitoring, etc. As part of the project activity the local people acquire skills for the planting and maintenance of local tree species, which they can replicate in their own farms.

9.2 Offsite Stakeholder impacts (CM2)

Community is not negatively impacted by the project. Mitigation activities are in place to deal with the human wildlife conflict like the creation of elephant trenches along the park boundary in places of high risk for elephants crossing the boundary and affecting the crops. As demonstrated during the on site visit this has already been implemented for a large part and this is continuing right now.

On the other hand, the cancellation of MoU between the communities and the UWA occurs when breaches are detected, then, provoking bad results in the implementation of other project activities that affect to other communities. So, the cancellation really implies to correct bad practices and to teach communities new sustainable practices.

9.3 Exceptional Community Benefits (GL2)

Not applicable.

10 BIODIVERSITY

10.1 Net Positive Biodiversity Impacts (B1)

The biodiversity situation in the original baseline vegetation was quite limited, the areas consisted of elephant grass, spear grass and Hypperrhenia.

The project area is divided in two well differentiated areas, the planted area and naturally regenerating areas. For this monitoring period, the planted area considered in calculation for carbon removals is 2,755 has and 2,593 ha for natural regeneration. The areas are being developing into a High Conservative Value Forest providing habitat for forest biodiversity.

The P.I.R provides in section 7 the objectives established for biodiversity and the indicators defined to measure the achievements of them and results for the monitoring period.

- To conduct animal census in Kibale National Park for establishing trends by 2024
- To have all the degraded areas in KNP restored by 2024.

- To eliminate and control the exotics/ invasive species in KNP by 2024

- To monitor the change of tree species composition in the restoration area

- To monitor the ecological succession of the planted and natural regenerated area.

The data are monitored through the daily observation by park rangers and through the census data project area.

AENOR used the site visit to check the planning and performing of the patrolling crews and also visited some of the transects for monitoring the wildlife.

10.2 Offsite Biodiversity Impacts (B2)

No negative offsite biodiversity impacts as a result of the project activity have been identified.

10.3 Exceptional Biodiversity Benefits (GL3)

The project area holds exceptional biodiversity benefits (Gold Level). With regards to vulnerability, the project area contains chimpanzees (endangered), red colobus (endangered), and elephants (vulnerable). The wildlife census data that covers the planting compartments shows the observed numbers of these mammals for 2005, 2010 and 2016. With regards to irreplaceability, the KNP is considered to hold the only viable red colobus population for Uganda. Furthermore, within KNP endemic bird species have been observed that can be considered of irreplaceable value, such as the Kibale Prigogine's ground thrush.

The P.I.R provides an overview of the species that were observed in the planting compartments and regeneration areas as well as the number of individuals observed per species in 2005, 2010 and 2016.

The data only allow for general conclusions, since the monitoring methodology is applicable to the park as a whole, while for this report a subset of transects within the restoration area is used. The results show a clear decrease in observation for the black and white colobus, going from 17 observations of 139 individuals in 2010 to only 3 observations of 12 individuals in 2016. There is also a decrease in observations of the baboon, although to a lesser extent: the number of observation went from 22 in 2010 to 15 in 2016, but the number of individuals decreased stronger, from 444 to 225. However, if compared to the results of 2005, there are more observations in 2016.

For most other species the number of observations is more or less stable. Only one individual of the blue monkey has been observed in 2016, which is lower than in the previous censuses. However the number of observations is similar, and given the low number of observations it cannot be concluded that there are less blue monkeys in the restoration area. When looking at the chimpanzees, the direct observations went down in 2016 compared to 2010, but the indirect observations of nests, increased. The number of individuals of the grey cheeked mangabey and the red colobus increased since 2005, while the number

of observations varies slightly. Looking at the combined results of observations and individuals of the red tailed monkey, the outcome is more or less constant. The vervet monkey was not observed in 2016 and 2005, while 36 individuals were observed in 2010. However, the number of observations in 2010 was only 2, which does not justify any conclusion on trends of observations. Finally the observations and individuals for elephants stay more or less the constant compared to 2010.

The overall picture that arises from the data is that the number of observations and individuals for most species is more or less constant, whereas both observations and individuals for the black and white colobus has decreased.

Hence, section 7 of the P.I.R describes the results of the indicators measured to assess the achievement of the biodiversity targets. The project has been building environmental awareness with local communities and people in charge of monitoring and patrolling. In opinion of AENOR the project strategies have a direct impact on the conservation of species. This indicator is adequately addressed for Gold Level recognition for biodiversity efforts.

11 VERIFICATION CONCLUSION

AENOR has verified that the project is in compliance with the Verified Carbon Standard version 3.6 and the CCB Standards Third Edition without qualifications or limitations.

The project has been implemented in accordance with the project description and the data and information supporting the GHG assertion are historic in nature.

AENOR is able to issue a positive verification opinion for the 240,850 tonnes CO₂e of verified emissions reductions, as reported in the VCS Monitoring Report version 2.3, dated 15 June 2017. The verification assessment covered the monitoring period from 2 March 2014 to 28 February 2017, and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 10 %. Therefore, the total number of credits to be deposited in the buffer account is 24,058 VCUs and the total VCUs to be issued are 216,765 tCO₂e.

Reporting period: From 2 March 2014 to 28 February 2017

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2014-2017	0	240,850	0	240,850
Total	0	240,850	0	240,850

Beyond benefits of GHG emissions reduction, the project comprises benefits for local population and for biodiversity conservation, including exceptional biodiversity benefits. The review and cross-check of explanations and justifications in the monitoring reports with sources detailed in the report have provided.

In opinion of AENOR, the project implementation meets all relevant requirements for the CCB Standards Third Edition, including biodiversity exceptional benefits. Hence, AENOR considers verified the project implementation is in accordance with the CCB Standards at Biodiversity Gold Level.

Madrid, 23 June 2017

Jose Luis Fuentes Pérez
Lead auditor



CCB STANDARDS CRITERIA CHECKLIST:

GENERAL SECTION

CONFORMANCE

G1. Original Conditions in the Project Area (Required)	YES x	NO __
G2. Baseline Projections (Required)	YES x	NO __
G3. Project Design and Goals (Required)	YES x	NO __
G4. Management Capacity and Best Practices (Required)	YES x	NO __
G5. Legal Status and Property Rights (Required)	YES x	NO __

CLIMATE SECTION

CL1. Net Positive Climate Impacts (Required)	YES x	NO __
CL2. Offsite Climate Impacts ("Leakage") (Required)	YES x	NO __
CL3. Climate Impact Monitoring (Required)	YES x	NO __

COMMUNITY SECTION

CM1. Net Positive Community Impacts (Required)	YES x	NO __
CM2. Offsite Community Impacts (Required)	YES x	NO __
CM3. Community Impact Monitoring (Required)	YES x	NO __

BIODIVERSITY SECTION

B1. Net Positive Biodiversity Impacts (Required)	YES x	NO __
B2. Offsite Biodiversity Impacts (Required)	YES x	NO __
B3. Biodiversity Impact Monitoring (Required)	YES x	NO __

GOLD SECTION

GL1. Climate Change Adaptation Benefits (Optional)	YES	NO x
GL2. Exceptional Community Benefits (Optional)	YES	NO x
GL3. Exceptional Biodiversity Benefits (Optional)	YES x	NO __

APPENDIX 1: LIST OF EVIDENCE

The present list refers to evidence used for the VCS/CCB verification:

- Validated VCS and CCB PDs
- Previously monitoring reports for VCS and CCB
- Training actions records.
- GIS files
- Spreadsheet calculations package
- Risk report
- Record of patrollings and other implemented activities.
- Evidence for the risk assessment Internal, external and natural risks)
- WGI score Uganda
- Uganda Wildlife Statute
- UWA Face project Social Impact Analysis Report
- SBIA Report
- Planting agreements
- Uganda Kibale VERPA
- MoUs Government Uganda-Face and Bigodi Parish
- Management capacity
- KNP GMP 2015-2025
- Fire risk and strategies for mitigating it
- Global review of pests and diseases report
- KNP General Management Plan 2014-2024
- NBS study

- Observations records from patrolling crews
- UWA agreements with communities about collection on non-timber forest products

APPENDIX 2: VERIFICATION PROTOCOL.

VCS VERIFICATION PROTOCOL

PROJECT:

Natural High Forest Rehabilitation Project on Degraded Land of Kibale
National Park, Uganda

PROJECT PROPONENT:

Uganda Wildlife Authority and Face the Future

Verification Type	
☒ VCS Verification of a Project Activity	
Verification Team:	
José Luis Fuentes Pérez: Lead verifier	
Version of this Validation Protocol: 02	Date: 2017-06-23

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
1. Project Details				
1.1 Summary Description of Project				
Is a summary description of the project provided in the Monitoring Report (MR)? Is the project implementation in line with the Monitoring Plan (MP)?	D.R I	A description of the project is provided in section 1 of the Monitoring Report. The project has been implemented as the monitoring plan states. Enough evidence and information were provided to AENOR to verify the implementation status of the project. However, a CAR is raised. CAR 1 The VCS monitoring report template is obsolete. This CAR is closed. The latest template was used and information updated to the VCS requirements.	CAR1	OK
1.2 Sectoral Scope and Project Type				
Is the sectoral scope(s) applicable to the project, the AFOLU project category and activity type (if applicable) indicated? Is the project is a grouped project?	D.R I	The sectoral scope and project type are identified in section 1.2 of the monitoring report. The project is not a grouped project.	OK	OK
1.3 Project Proponent				
Are contact information and roles/responsibilities for the project proponent(s) provided?	D.R I	Sections 1.3 and 1.4 of the monitoring report provide information about the PP and other entities involved and their roles. The PP is UWA and Face the Future.	OK	OK
Are the PPs same as in the MP?	D.R I	PPs in the monitoring report match with ones identified in the P.D	OK	OK
1.4 Other Entities Involved in the Project				
Are contact information and roles/responsibilities for any other project participant(s) provide?	D.R I	Section 1.4 of the monitoring and implementation report details contact information and roles and responsibilities of the other entities participating in the project, i.e, IFER.	OK	OK
1.5 Project Start Date				

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
Is the project start date, specifying the day, month and year indicated? Is the start date in line with the MP?	D.R I	According to the validated P.D the effective start date is 15 May 1994. This has not changed.	OK	OK
1.6 Project Crediting Period				
Is the project crediting period indicated and in line with MP? (specifying the day, month and year for the start and end dates and the total number of years)	D.R I	Crediting period runs from 1 January 2009 to 31 December 2068. The crediting period is in line with the monitoring plan and correctly expressed.	OK	OK
1.7 Project Location				
Is the project location and geographic included in the MR and in line with MP?	D.R I	Project location and geographic information provided are in compliance with the monitoring plan. CAR 2 The GIS package shall be provided. The GIS information was provided to confirm the project boundaries and planted and regeneration areas for the present monitoring period.	CAR 2	OK
Is the project area provided by the PP? Is the area of the project strata provided?	D.R I	The project area is provided as well as the area for each project strata as AENOR could check during the desk review. A complete GIS package was provided.	OK	OK
Is the monitoring of project boundary carried out in line with MP and methodology?	D.R I	Section 3.3 of the monitoring report provides information about the monitoring of the project boundary. The implementation of the planting areas has not followed the calendar defined in the validated PDD. CL 1. Section 1.1 of the monitoring report states that some replanted areas were excluded in the monitoring period due to the project activities were carried out by a third entity. In this regard, clarify if these areas are accounted for GHG removals. This clarification is closed. PPs clarified that replanted areas by a third party were excluded for the GHG accounting. PPs provided calculations to demonstrate that these areas were excluded and then avoiding a double accounting.	CL 1 CL 2	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
		Since the start of the ARR project activities 4,025 hectares have been replanted and 2,593 hectares have naturally regenerated. However, a part of the reforested area is not included for this carbon monitoring campaign since the reforestation activities in these areas were done through 3rd party investments. Therefore this monitoring campaign includes 2,755 ha of replanted area and 2,593 ha of regeneration area. CL 2 Further explanation shall be provided regarding planted area to be used for VCUs calculation due to some inconsistencies are detected between the CCB and VCS monitoring reports and the PDDs. This clarification is closed. More explanations were included in the monitoring report in order to eliminate the inconsistencies. Now, the new CCB and VCS monitoring reports are consistent with data and calculations and between them.		
1.8 Title and Reference of Methodology				
Is the title, reference and version number of the methodology(s) applied to the project included in the MR and in line with MP?	D.R I	Section 1.8 of the monitoring report provides details of the applicable methodology AR-ACM0001.	OK	OK
2 IMPLEMENTATION STATUS				
2.1 Implementation Status of the Project Activity				
Describe the implementation status of the project activity(s). Is the implementation in line with the MP? (regarding planting year and species composition) Provide information regarding the operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring. Are project activities such as forest management activities and harvesting	D.R I	Section 2 of the monitoring report describes the implementation status of the project activities. The monitoring reports describe the main project activities carried out during the monitoring period to reach every strategy of the project. Details of actions developed are provided and supported by the registers and records. Main activities carried out were related to training in several areas, as well as the strengthening of the enforcement law by means of patrolling, more human resources, fulfilment of agreements with UWA, etc.	CL 3	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
carried out in line with the MP? Are any project emissions described, in particular fire or any other events leading to GHG emission during the project activity?		CL 3 Clarify the species used for replanting as excel provided included many of them not mentioned in the PDD. PPs provided clear and reasonable explanations in this regard. Then, CL is closed. Section 1.9.3 of the PDD presents the tree species which are being selected for planting, but it only presents the main species planted and thus it is not an exhaustive list. There is consistency between the species in PD and species planted in the project area. The reason why some species are not detailed in PDD is that after planting of the selection of trees, the natural forest will grow back in the area. This will include many other species than only the planted once. The other species will grow back through natural regeneration. Thus, the PPs included a complete list of species present in the natural forest of Kibale or even Uganda for accounting purposes.		
Are all relevant licences obtained? (e.g. Environmental licences)	D.R I	All relevant licenses were obtained.	OK	OK
Are land titles and carbon rights hold by the PP? In case not all land was under control at validation, is it ensured that 100% of the land is under control of the PP?	D.R I	Yes, according to evidence provided. Project boundary is under the control of Government of Uganda and the lands titles and carbon rights are held by PP (UWA)	OK	OK
Is a description of leakage provided? Are leakage monitoring parameters included as per MP and methodology requirement?	D.R I	The assessment of Leakage is provided in section 4.3 of the Monitoring report. They account zero for the current verification period. Justifications are included in the monitoring report.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
Is a description of the non-permanence risk factors included?	D.R I	A Non Permanence risk report has been provided to the AENOR verification team. The assessment carried out by the PP was based on the latest version of the Non Permanence Risk Tool. CAR 3: The Non Permanence Risk Report template is obsolete. In addition, the amount of VCUs in the risk report is not consistent with the VCS monitoring report This CAR is closed. The report was updated and the template used was the correct. The amount of VCUs was also updated to be consistent with the VCS monitoring report. CL 4 The crediting period in the registered PDD is 60 years however for the Opportunity Cost and project longevity risks periods of 60 and 99 years are being considered. This issue shall be clarified. This clarification is closed. The opportunity cost table was revised, instead of referring to the length of the crediting period; it now refers to the length of the contract period of 99 years. In the table of project longevity, the length of the contract period (99 years) is applied.	CAR 3 CL 4	OK
2.2 Project Description Deviations				
Has any deviations from the monitoring plan (in the MP) occurred during the monitoring period?	D.R I	No project deviations were addressed.	OK	OK
2.3 Grouped Project				
For a grouped project, provide relevant information about new instances of the project activity(s) and demonstrate that each new instance of the project activity(s) meets the eligibility criteria set out in the project description.	D.R I	Not applicable	OK	OK
3 DATA AND PARAMETERS				

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
3.1 Data and Parameters Available at Validation				
Are all parameters “available at validation” listed as per MP and applied methodology?	D.R I	Parameters at validation described in section 5.2 of the monitoring report are consistent with the monitoring plan, PDD and methodology.	OK	OK
Are all data and parameters “available at validation” described using the VCS table format?	D.R I	VCS Table format was correctly used in all data and parameters available at validation stage.	OK	OK
3.2 Data and Parameters Monitored				
Are all “monitoring” parameters listed as per MP and applied methodology?	D.R I	All monitored parameters are listed in the monitoring plan and methodology.	OK	OK
Are all data and parameters “to be monitored” described using the VCS table format?	D.R I	VCS table format has been appropriately for monitoring parameters.	OK	OK
3.3 Description of the Monitoring Plan				
Is the monitoring plan described?	D.R I	Section 3 of the monitoring report describes the main figures of the monitoring plan.	OK	OK
Are organizational structure, responsibilities and competencies identified in the MR?	D.R I	Yes, organizational structure as well as responsibilities and competencies have been identified. Section 3.3.5.1 provides further information about it. AENOR verified that responsibilities are well defined between Face and UWA.	OK	OK
Are methods described for: Data generation (see also SOPs for each parameter)				
Data handling, in particular transcribing field data to digital calculation sheets (see also SOPs for each parameter)	D.R I	PPs have developed procedures for monitoring purposes with the collaboration of the other entities involved such as IFER. Detailed description about organizational structure, responsibilities and competencies, methods for generating, recording and reporting data on monitored parameters is available in the Monitoring Plan. PPs provided a support folder describing the monitoring plan for the monitoring period.	OK	OK
Data storage, including back-up of	D.R	The monitoring data are stored and processed. Section 3.3.5 of the	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
the field sheets and digital data	I	monitoring report provides information about data procedures.		
QA/QC procedures (e.g. re-check of data measurement, data entry, etc – see also SOPs for each parameter))	D.R	The monitoring report provides details of the QA/QC procedures.	OK	OK
Are procedures described for handling internal auditing and non-conformities?	D.R	To improve the quality control system the PP has intention to carry out internal audits/inspections to identify preventive and corrective action and closing the non-conformities.	OK	OK
Sample design				
Are sample plots laid out as per Monitoring Plan in the MP?	D.R I	In order to estimate the average carbon pools at verification, sample plots were carried out. This information is provided in the monitoring report and calculations. AENOR sampled some plots and reproduced with the fieldworkers the practices carried out during the monitoring campaigns and took note of the main data gathered in field with the equipment. On the other hand, field cross checks were performed during the campaign by UWA and Face as reported in the monitoring report. A total 30 plots were re-measured (24 plots in compartment area and 6 plots in regeneration area), which is slightly more than 10% of the total number of plots sampled during the monitoring campaign 2017.	OK	OK
Is the location of the sample plots selected on an unbiased basis?	D.R I	A regular sampling grid was applied to all the compartment areas using clusters of four permanent sampling plots at a spacing of 500 x 500 meters. In the naturally regenerated areas, the same grid was employed, however, clusters of three permanent sampling plots was used for the natural regeneration area. This design allowed adding new clusters when new strata (planting years) are being added to the project area.	OK	OK
Stratification				
Is the ex-post stratification carried out in line with the MP (in the MP) and Methodology?	D.R I	Yes, stratification has been made in accordance with the validated PDD and applied methodology.	OK	OK
4. Quantification of GHG Emission Reductions and Removals				

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
4.1 Baseline GHG removals / emissions				
Are baseline net GHG removals quantified correctly, and in line with the applied methodology and MP?	D.R I	Baseline net GHG removals were quantified correctly, and in line with the applied methodology and MP. Baseline removals are quantified as zero.	OK	OK
4.2 Project GHG removals / emissions				
Are project net GHG removals quantified correctly, and in line with the applied methodology and MP?	D.R I	Project emissions are correctly addressed and they account zero.	OK	OK
Is the required precision level met for net GHG removals?	D.R I	The required precision level is met for the net GHG removals.	OK	OK
Are project net GHG emission sources listed in line with the applied methodology and MP? Are these emission sources quantified correctly and in line with the applied methodology and MP?	D.R I	The project net GHG emission sources listed are in line with the applied methodology and MP. These emission sources are quantified correctly and in line with the applied methodology and MP.	OK	OK
4.3 Leakage				
Are sources of leakage listed in line with the applied methodology and MP?	D.R I	Sources of leakage are listed in line with the methodology and MP. Explanations are reported in the monitoring report to assess the values assigned to each kind of leakage considered by the methodology.	OK	OK
Is leakage quantified correctly, and in line with the applied methodology and MP?	D.R I	The leakage assessment is provided. No leakage is reported for the monitoring period.	OK	OK
4.4 Summary of GHG Emission Reductions and Removals				
Are the net GHG emission reductions and removals quantified correctly and in line with the applied methodology and MP? Are net changes in carbon stocks included?	D.R I	The net GHG emission reductions and removals are quantified correctly and in line with the applied methodology and MP. M.R and calculations provide net changes in carbon stocks. CL 5 - Clarify if tree regeneration accounts in the total carbon stocks calculations. - Clarify the criteria (maximum permissible errors) to	CL 5 CL 6	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
		correct measures in case discrepancies exist between data collected by field teams and QA/QC teams. • Clarify the data sources of parameters a,b,c used in the regression equation for calculating the crown width. In this regard, values in excel do not match with values in monitoring report. • The uncertainty calculations shall be provided. This clarification is closed. Corrections and clarifications were provided in the monitoring report. Just tree below 5 cm are not accounted. To check the quality of the field data 10% of the Sample plots are re-measured in the field. The results of the measurements during the QC and the measurements during the monitoring campaign are compared, and the differences per plot are reported in Appendix 4 of the VCS MR. Maximum allowable relative margin of error of the mean for estimation of tree biomass is +10%/-10%. This is in line with the precision requirements as described in section 2.2 of the AR-ACM0001 (V05.0.0) methodology. The parameters a,b,c used for the modelling of Crown-Widths (CW) are derived from the population data monitored in the field. These parameters are determined based on the existing tree population using Field-Map. The values were indeed reported incorrectly in the VCS M.R but they were corrected. In addition, evidence were provided to check data sources. Uncertainty calculations were provided. CL 6		

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
		The first column of the table 11 of the VCS monitoring report must set the different years of the monitoring period, no the planting years and the following comment from the official template shall be taken into account “specify breakdown of GHG emission reductions and removals by vintages where the intent is to issue each vintage separately in the VCS registry system.” This clarification is closed, the table was corrected and a new table 13 specifying the results for the monitoring period as indicated in the VCS template is provided in the M.R. On the other hand, the PPs don't apply a breakdown per year, they intent to issue the complete growth over the current monitoring period 2014-2017 as a block vintage.		
Are the deductions of VCUs due to the buffer calculated correctly?	D.R I	The deductions of VCUs due to the buffer have been correctly calculated.	OK	OK
If applicable, is the release of VCUs from the buffer calculated correctly?	D.R I	n/a	OK	
5 ADDITIONAL INFORMATION				
Are any additional relevant information listed?	D.R I	n/a	OK	OK

*MoV/Ref: Means of Validation and references of background documents. DR: Desk Review; I: Interview

CCB VERIFICATION PROTOCOL

CARs/CLs	Response by the PPs	Verification Conclusions
CL 1 The cover page of the P.I.R states that 29,6 ha were planted during the monitoring period. This information is not consistent with the VCS monitoring report. Hence, the calendar for plantations and planted area in the project shall be clarified.	The total number of hectares has been revised to 4,025 hectares and is now in line with the VCS Monitoring Report. The only difference with the VCS Monitoring Report is that it excludes some client areas from carbon monitoring, since the clients are not interested in issued VERs. The PIR on the other hand covers all the planted areas. The planted area mentioned on the cover page was corrected to 29,1 hectares. Also in table 7.3 it is specified which areas are applicable to the monitoring period 2014 – 2017 (i.e. Phase 12 and 13). The PIR summaries are also updated with these corrections.	The clarification is closed. The data are consistent in the VCS and CCB monitoring reports and with evidence supported.