

VCS 5TH & CCB 4TH VERIFICATION REPORT FOR NATURAL HIGH FOREST REHABILITATION PROJECT ON DEGRADED LAND OF KIBALE NATIONAL PARK, UGANDA

TÜVNORD

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Client	PRIMAKLIMA e.V. e.V.

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Summary:

- **A brief description of the verification and the project.**

The project activity developed in Kibale National Park (KNP) is located in the western part of Uganda and implemented by Uganda Wildlife Authority in cooperation with Face the Future. 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. Due to the high precipitation, complex landform and undulating valleys, as well as continual human disturbance (fire, grazing, charcoal production and cultivation) and poor land management, the area has been subjected to severe degradation of the vegetation and soil erosion before project implementation. Since the start of the project activities, 2.755 ha have been replanted and 2.593 ha naturally regenerated for this part of the monitoring campaign. In total, 4.474 ha have been replanted since the beginning of the project which correspond to a total area of 7.067 ha. The project started planting in 1995. The GHG accounting period chosen by PP started on the 1st of January 2009 and is registered in the VCS register under the project ID 673 in conjunction with the Climate, Community and Biodiversity Standard (CCBs).

- **The purpose and scope of verification.**

The objective of the verification is to have an independent review ex post determination by a VVB (Validation and Verification Body) of the monitored GHG removals by sink that have occurred as a result of the implementation of the project activity during a defined monitoring period.

- **The monitoring period.**

This is the 5th Monitoring period under VCS started from the 1st of March 2020 to 28 of February 2023 and the 4th monitoring period under CCB

- **The method and criteria used for verification.**

Verification is conducted using TÜV NORD CERT GmbH procedures in line with the requirements specified in the latest version of the VCS Validation and Verification Manual and applying auditing techniques. The verification team assessed the project activity's compliance against the VCS Version 4.6, the CCB Standard Third Edition (version 3.1), the selected methodology and the project monitoring report. The project is eligible under Project Scope 14. The verification criteria followed the guidance documents provided by VCS and CCB included the following:

VCS Version 4.6, VCS Program Guide Version 4.4, AFOLU Non- Permanence Risk Tool version 4.2, CCB Standards version 3.1, CCB Program Rules version 3.1 and the applied CDM methodology AR-ACM0003 – “Afforestation and reforestation of lands except wetlands” (version 2.0.0).

- **The number of findings raised during verification.**

In the course of the verification, 6 Corrective Action Requests (CARs), 4 Clarification Requests (CLs) were raised and successfully closed and 2 Forward Action Request (FAR) were raised. The assessment is included in the report.

- **Any uncertainties associated with the verification.**

There are no restrictions of uncertainty.

- **Summary of the verification conclusion**

PRIMAKLIMA e.V. and Face The Future B.V. have commissioned the TÜV NORD JI/CDM Certification Program to carry out the 5th Verified Carbon Standard (VCS) joint with 4th Climate, Community & Biodiversity (CCB) periodic verification of the project, “Natural High Forest Rehabilitation Project On Degraded Land Of Kibale National Park” (ID 673) with regard to the relevant requirements of VCS standard Version 4.6 and CCB Standards version 3.1. TÜV NORD confirms all verification activities including objectives, scope and criteria, level of assurance, monitoring and monitoring report adhere to VCS Version 4.6 and CCB Standards version 3.1 and all associated updated as documented in this report, are complete.

TÜV NORD concludes that the project activity “Natural High Forest Rehabilitation Project On Degraded Land Of Kibale National Park” in Uganda, as described in the final version of Monitoring Report, meets all relevant requirements for VCS and CCB verification activity and correctly applied the methodology AR-ACM0003 version 2.0.0. Hence TÜV NORD is able to certify that the GHG removals by sink from the project during the monitoring period 1st of March 2020 to 28 of February 2023 amount to **123.300 tCO₂e** or **104.805 tCO₂e** accounting 15% non-permanence risk buffer.

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1 INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

PRIMAKLIMA e.V. and Face The Future B.V. have commissioned the TÜV NORD JI/CDM Certification Program to carry out the 5th Verified Carbon Standard (VCS) joint with 4th Climate, Community & Biodiversity (CCB) periodic verification of the project for the monitoring period from 01-March-2020 to 28-February-2023. The objective of verification is to have an independent review ex-post determination by a DOE of the monitored GHG removals by sink that have occurred as a result of the project activity implemented during a defined monitoring period. The evaluation is done against the requirements of the VCS Version 4.6 and CCBS third edition version 3., based on the monitoring report. In order to confirm that the GHG removals by sink sound reasonable and meet the identified criteria, the verification involves the assessment of monitoring plan conformance to VCS/CCB rules and applied methodology. Verification is requirement and is seen as necessary to provide assurance on the generation of VCUs.

1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)

The scope of the verification is to verify that: (a) the actual monitoring system and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan; (b) the GHG removals by sink data and express a conclusion with a reasonable level of assurance about whether the reported GHG removals by sink data are free from material misstatement; (c) the reported GHG emissions data is sufficiently supported by evidence. Verification shall ensure that the reported GHG removals by sink are complete and accurate in accordance with the applicable VCS criteria in order to be certified. Verification is conducted using TÜV NORD procedures in line with the requirements specified in the VCS Program, the ISO14064-2 requirements and applying auditing techniques. The verification team assesses and determines that the implementation, operation of the project activity and steps to report GHG removals by sink comply with the VCS rules. The verification involved a document review of relevant documentation and interview with the project participants. The verification is not meant to provide any consultancy towards the project participants; however, stated request for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

All GHG sinks, sources and GHG emissions equal to or greater than 1% of the total GHG assertions are considered. The project area covers in total 7.067 ha with 5.348ha eligible for VCS and is estimated to generate 123.300 tCO₂e GHG removals between the 1st of March 2020 and the 28th of February 2023. Therefore, this project can be defined as a small-scale project as per the VCS standard v4.6.

The assessment was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold within the audit scope. Based on the audit findings the

verification statement reasonably assures that the GHG assertion is materially correct and is a fair representation of the GHG data and information.

1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

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 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)

Team Member - Lead Auditor/VCS-CCB verifier: Martin Opitz. He is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and other voluntary schemes as VCS, ISO14064-2, GS, CCB and WKS (WaldKlimaStandard). Martin Opitz is a forest engineer with a master degree of forest science from the Albert-Ludwigs-University, Freiburg/Germany. He is specialized in sustainable forest enterprise management and forest carbon & forest certification schemes. He has over 10 years of work experience in managing and consulting forest based companies. As an independent auditor he has been involved in the certification of several projects of afforestation/reforestation, REDD and peatland-rewetting, the assessment of climate methodologies as well as the certification of sustainable forestry management (FM) and the chain of custody (CoC). During his professional career, he worked in many countries of Latin America, Africa, Asia and Europe and is well acquainted with the topics of forestry-based climate protection schemes. Based on more than 10 years site investigation and interview with local stakeholders and designers of the projects during the CDM, GS, FSC, CCB and VCS validation and verification process, he knows how to conduct the community audit well and gained many of social expertise around the globe. He has conducted more than 200 CDM, VCS, GS, CCB and FSC Forest/NBS project validations and/or verifications, thus he has the relevant social and cultural expertise and also the relevant ecological and biodiversity experience due to the education background and work experience.

Lead Auditor/VCS-CCB verifier: Martin Gavant. He is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and other voluntary schemes as VCS, ISO14064-2, CCB, GoldStandard and WKS (WaldKlimaStandard). Martin Gavant detains a bachelor degree in biology and Environment Sciences from the Université Jean Monnet, Saint Étienne/France, has a forest engineer degree from AgroParisTech Nancy/France and a master degree of forest sciences from the Albert-Ludwigs-University, Freiburg/Germany. As well he worked as an auditor and a manager in the certification of sustainable forest management (FM). During his professional career, he worked in countries in Northern and Southern America, Africa and Europe.

Host Country Expert: Joyce Mwikali Mbyuta. She has a bachelor's degree in Agricultural Economics and Resource Management. She is also in her second year of study in M.Sc. in Climate change adaptation at the University of Nairobi, Kenya. In her career experience, she has participated to several Agricultural surveys (both quantitative and qualitative) in Kenya and other East African countries (e.g. Uganda) for more than 5 years. She has also participated in different Technical reviews for carbon projects as a trainee auditor (for the least 7 months) and engaged as a Host Country Expert for validation and verification of projects with scope 14 in Kenya.

The verification team member and technical reviewer composition are listed in the tables below:

Table: 2-1 - Verification Team Member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk/Doc review	On-site inspection	Interview(s)	Verification findings
1.	Team Leader (also verifier)	E	Opitz	Martin	external	☒	☒	☒	☒
2.	Team Leader (also verifier)	TNC	Gavant	Martin	TNC GmbH	☒	☒	☒	☒
3.	Host Country Expert	E	Mwikali Mbyuta	Joyce	external	☐	☒	☒	☐

Table: 2-2 - Technical reviewer and approver

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical reviewer /Approver	IR	Alexandra	Nuske	TÜV NORD CERT GmbH

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

A project specific Verification and Sampling plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the verification and sampling plan is to present a risk assessment for determining the nature and extent of validation procedures necessary to ensure the risk of auditing error is reduced to a reasonable level. According to the ISO14064-2, the criteria are the policy, procedure or requirement used as reference against which evidence is compared. Therefore, verification of the monitoring plan and the reported project results were measured for compliance against the following criteria:

- VCS Standard, v4.6/*VCSS/*
- VCS Program Guide, v4.4/*VCSPG/*
- VCS Program Definitions, v4.4/*VCSPD/*
- VCS AFOLU Non-Permanence Risk Tool, v4.2/*NPRT/*
- CCB Climate, Community & Biodiversity Standards/*CCBS/*
- CCB Program Rules, v3.1/*CCBPR/*

The verification process derived from all items in the verification criteria stated above. Field sampling and techniques based on the project parameters, scope and best professional judgement of the verification team in order to meet a reasonable level of assurance. The verification consisted of the following three phase:

- Document review
- On-site assessment
- The resolution of outstanding issues and the issuance of the final verification report and certification.

The sampling plan during on-site verification is determined taking into account the accessibility and variability of the different stratum in the project area. The stratum has been identified as being defined by the planting year on one side and by the type of reforestation, either plantation or natural regeneration.

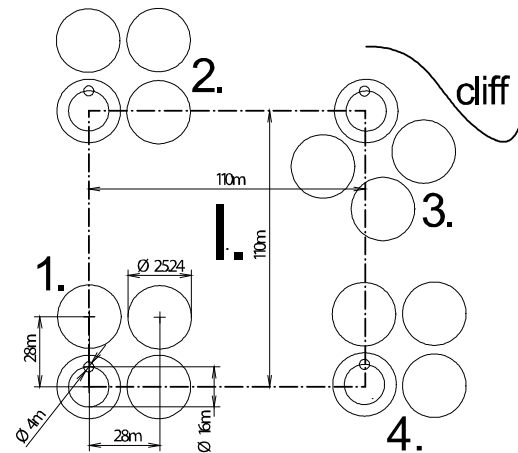


Figure 2-1: Monitoring clusters and plots

The monitoring cluster (I.) consists of four plots (in compartments) or three plots (in naturally regenerated areas). Each sampling plot is composed of four circles 500 m² each. For instance, plot 3 was rotated because of the obstacle. The obstacle can be road, cliff, river, etc.

The project area contains in total 215 plots in 54 clusters.

During site visit, the measuring team was using a laser rangefinder with integrated compass and a field computer to measure for each referenced tree in the plot height, DBH and canopy cover.

A ground inspection of the project area was conducted during the site visit. The verification audit team members visited roughly 10% of the total number of plots with a total of 16 plots distributed in 15 clusters within the project area according to United Nation Handbook on survey samples. Comparing the trees measured during the verification audit in December 2023 and the same ones during the last inventory early of the project early 2023, it can be concluded that the data are similarly measured. Thus, the data provided for climate emission reductions calculation of the project as described under 3.4 of this verification report are valid. 478 trees have been remeasured during the verification audit/13/60/.

The key milestones' corresponding dates are the following:

- Kick off meeting: 28.11.2023
- Desk review: 04.12.2023 – 06.12.2023
- Site visit: 11.12.2023 – 15.12.2023
- Final Approval 09.04.2024
- PRR review response #1 21.08.2024

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

The VCS&CCB MR^{7/} and supporting background documents related to the project implementation and carbon sink, climate, community, biodiversity change monitoring were reviewed. Document review was conducted to ensure consistency with and identify any deviation from VCS and CCB program requirements. Desk review included an examination of the project details, data and parameters, and quantification of GHG removals.

Furthermore, the verification team used additional documentation by third parties like host party legislation, technical reports referring to the monitoring or to the basic conditions and technical data.

The references used in the course of this verification are summarized in Appendix 2.

The verification was performed basing on the documents check and site inspection/measurements, refer to the section 4 of this report for the verification process detail and corresponding documents review.

- CAR 02 was successfully close. See appendix 4 for details.

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

The objective of the interview process was to solicit important information from personnel related to project and relevant to the verification process. Onsite interviews and information discussions were conducted with project implementer/IM1, IM2/, local authorities officers/IM3-IM8/, local residents/IM9-IM17/ and Project VCS&CCB development consultant/IM1-IM2/. The interviews were performed by the verification team on-site (within the project area, in Kibale County, Kamwenge District, Western Region, Uganda). Following, a list of the main interviewees and corresponding affiliation and role in the project area.

Table: 2-3 - List of Interviewees

No.	Interviewee			Date	Role
	Last name	First name	Affiliation		
IM1	Van den Tweel	Boris	Face the Future	11.12.2023	Project manager
IM2	Riemer	Kars	Face the Future	11.12.2023	Director, Campaign Leader
IM3	Kigenyi	Richard	Face the Future-UWA	11.12.2023	Field Campaign Leader
IM4	Bagonza	Allan	Face the Future-UWA	11.12.2023	Quality Controller
IM5	Kamara	Patrick	Face the Future-UWA	11.12.2023	Quality Controller
IM6	Chepyoyek	Christine	Face the Future-UWA	11.12.2023	Field Assistant
IM7	Mutongi	Rose	Face the Future-UWA	11.12.2023	Coordinator East
IM8	Mubangizi	Justice	Face the Future-UWA	11.12.2023	Coordinator West

IM9	Tumushare	George	Local community	12.12.2023	Retired – ex doctor – villager
IM10	Bardugahare	Sylaibu	Local community	12.12.2023	Imams Dawa association
IM11	Amutuhair e	Patience	Local community	12.12.2023	Student
IM12	Sande	Berison	Local community	12.12.2023	Chair person
IM13	Zainabu	Mohamadi	Local community	12.12.2023	Peasant
IM14	Tyryasingura	Sylvia	Local community	12.12.2023	Teacher
IM15	Alinaitwe	Christine	Local community	14.12.2023	Women representative
IM16	Tumukirwe	Rovina	Local community	14.12.2023	Women representative
IM17	Turyakira	Bataka	Local community	14.12.2023	Villager

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification site inspection was conducted on 11-December-2023~15-December-2023. A ground inspection of the project area was conducted during the site visit and members of the verification team visited 14 clusters and 15 sample plots within the project area. During the site inspection the verification team was accompanied by the forest developer, local government officers, consultant and forest technicians.

During the site inspection, the clusters and sample plots to be checked have been determined by the verification team while checking the map of the project location, the different strata (age of plantation, type of plantation and cluster), the PP sampling plots inventory/^{SPI}. Details are presented in the following table:

Table: 2-4 - Locations for site inspection

Site Visit time	Cluster	Sample No.	Year of plantation	Type of plantation	Coordinates (°N / °E)	
11.12.2023	110	110-4	1999	Plantation	0.393925	30.314686
	110	110-1	1999	Plantation	0.233978	30.185020
12.12.2023	203	203-1	1999	Plantation	0.376864	30.319122
	909	909-3	n.a	Regeneration	0.231470	30.203346
	938	938-3	n.a	Regeneration	0.225732	30.210693
	213	213-3	1995	Plantation	0.213666	30.201727
	134	134-4	1995	Plantation	0.211662	30.201216
	212	212-4	1995	Plantation	0.211605	30.200101
13.12.2023	118	118-2	1996	Plantation	0.323450,	30.324011
	206	206-1	1996	Plantation	0.318058	30.323661
	112	112-3	1996	Plantation	0.310486	30.3205
	208	208-2	1996	Plantation	0.185301	30.193761

	121	121-4	1997	Plantation	0.183366	30.194449
	207	207-3	1997	Plantation	0.182056	30.194585
	127	127-3	1997	Plantation	0.182086	30.200134
	205	205-1	1996	Plantation	0.190544	30.192524

The project area can be classified according to planting type and planting year. There are 2 planting types, plantation, and regeneration, as well as 10 different years of plantation, between 1995 and 2005. The accessibility of plots was for many of them limited. As a consequence, the sampling is lacking for some planting years and natural regeneration areas.

2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

No public comments were submitted during the public comment period and or received after the public comment period.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A	N/A

2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

Material discrepancies identified in the course of the validation are addressed either as CARs, CLs or FARs. A Corrective Action Request (CAR) is established where:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions;
- The VCS Version 4.6 requirements have not been met;
- The CCBS third edition requirements have not been met;
- There is a risk that the emission reductions cannot be monitored or calculated.

A **Clarification Request (CL)** will be issued where information is insufficient, unclear or not transparent enough to establish whether a requirement is met.

A **Forward Action Request (FAR)** will be issued when certain issues related to project implementation should be reviewed during the first verification.

A detailed list of the CARs CLs and FAR raised and discussed in the course of this validation is included in Appendix 4 of this report.

In the course of the validation 6 Corrective Action Requests (CARs), 4 Clarification Requests (CLs) and 2 Forward Action Request (FAR) were raised and successfully closed. The assessment is included in the report.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

No outstanding forward action requests have been in subsequent project audits.

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

Not applicable since TÜV NORD CERT GmbH hold accreditation for validation in the relevant sectoral scopes and operated as verifier during this audit.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

There is no evidence of the project's rejection from any other GHG programs as the GS, VCS or CDM project data base since last verification.

3.2 Methodology Deviations (VCS, 3.20)

There are no methodology deviations been identified during the audit nor mentioned by the PP.

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

The project proponent Greenchoice B.V is changing to PRIMAKLIMA e.V.. No other deviation has been noticed since the last verification.

3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

The project proponent Greenchoice B.V is changing to PRIMAKLIMA e.V.. No other deviation has been noticed since the last verification.

3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

N/A since not a grouped project.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	See Verra Search Page ID 673
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	N/A since PP is not receiving or seeking credit for reductions and removals from a project activity under another GHG program. PP is not registered under any other GHG programs or other social/environmental credit generation or trading program mechanism. PP has not been rejected by another GHG program.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	PP is not included in another emissions trading program or binding emission limit, and no double claiming against VCS Standard requirements has been made.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	PP has not sought, received, or is planning to receive credit from another GHG-related environmental credit system, No double claiming against VCS Standard requirements has been made.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	The response should include: PP is not a buyer or seller of a product whose emissions footprint are changed by the project activities.
Sustainable development contributions (VCS, 3.17)	The project provides many benefits that will help to achieving Uganda's Sustainable Development Goals. The project generates

GHG emission removals by the afforestation of barren or degraded lands which would remain barren or degraded; it also generates social and environmental co-benefits as conservation of the biodiversity thus confirmed benefits the SDG goals 4, 5, 8, 13 and 15 as clearly defined and analyzed in MR. This was confirmed during the site visit^{5/6/}: the afforestation project is successful with 10- to 20-meter-high trees growing since 1994 and sequestering CO₂. Social and environmental benefits have been confirmed during the stakeholder interviews made in December 2023 with local communities^{/IM1-IM17/}. Signs of good biodiversity conservation and restoration have been seen by the audit team and discussed with PP on site (elephant traces, buffalo traces, chimpanzees' nest, rare species of butterflies and insects etc)^{/28-31/}. Local communities are supported by PP when it comes to crop raiding^{/56-58/}. Women are supported^{/IM01-IM17/}, opportunities are created for local communities through the signing of MoU^{/49/50/}, equipment is being bought for the needs of local communities^{/49/50/} and the project support local communities for training^{/IM01-IM17/}.

4.2 Summary of Project Benefits

As per the information available in the VCS and CCB MR^{/7/} against the project benefits as determined in the PD^{/11/} and confirmed by the PP during the on-site interview, three types of benefits are fulfilled:

climate change adaptation benefits: through reforestation activities, the project has removed 1,536,461 tCO₂e from the atmosphere during the project lifetime, 123,300 tCO₂e during the fourth monitoring period. Furthermore, by providing training to individual farmers (30 in current monitoring period) in agroforestry practices and facilitating them with tree seedlings, the project is making farmer's agricultural yields more resilient to impacts of climate change which increases food security. Furthermore, through the project's carbon revenue sharing fund, community members are encouraged to diversify their income generating activities making them more resilient to reduced crop losses induced by climate change. Lastly, through its restoration activities, the project is converting in total a project area of 7,067 hectares of degraded lands predominantly covered by low biodiverse fire prone elephant grass into High Conservation Value Forest. The project area under VCS is accounting for 5,348 ha. Planting between 1994 and 2005 are monitored under the VCS program for CO₂ calculation during the whole crediting period.

Exceptional community benefits: through the SBIA workshop and setup of the carbon revenue sharing fund's management structure, smallholders/community members have been actively participating in the design, implementation and management of the project and its revenue sharing activities. Furthermore, CCB funds are used to provide support for income generating projects (18 groups in current monitoring

period) and skill enhancement (476 individuals trained in current monitoring period). The project puts special emphasis on women which is illustrated by the fact that both proposals for income generating projects as well as the composition of the CAB must be gender sensitive. Also, during this monitoring period the project has skilled 281 girls in the making of re-usable sanitary pads with the aim to reduce school drop-out of these young girls.

Exceptional biodiversity benefits: the project has planted 4,474 hectares since 1995 (236 hectares during this monitoring period) of forest that is developing into High Conservation Value Forest. The project has maintained the areas planted and regenerated since 1994, the older restored areas have developed into a closed canopy forest providing habitat for important endangered forest species such as the Chimpanzee and Ashy Red Colobus monkey. The natural high forest habitat has been established as part of the wider Kibale National Park landscape that holds High Conservation Value Forest. The number of tree species in the planted forests and the regeneration of climax species have both increased within the monitoring period. Lastly, a scientific study, published in 2023, into the community composition of fruit feeding butterflies in the project area confirms that the older restored forests are becoming increasingly comparable to the primary forest.

By comparing the information given in the PD/^{11/}, it is confirmed that this section of project benefits is completed appropriately, the achievements during this monitoring period is verified by the verification team and confirmed as correct and actual.

Via checking all data in PD/^{11/} as listed in the section 3.1.1 of the VCS MR, it is verified that the carbon stocks in the following pools: above-ground biomass and below-ground biomass have been increased during the monitoring period 2020-2023. This has been assessed in detail in the section 3.4 of this report, verifying that all achievements reported are substantiated with information provided in the section 3 of the VCS MR/^{7/}.

Via checking all the monitoring results for all the monitored parameters as listed in the section 4.3.1 of the MR, it is verified that the community objectives are ensured during the monitoring period 2020-2023 such as: revenue sharing for the smallholders and community members, skill enhancement, implication of community members in designing and managing the community projects, creation of job opportunities and supporting women and girls. This has been assessed detail in the section 3.5 of this report for verifying that all achievements reported are substantiated with information provided in the section 4 of MR/^{7/}.

Via checking all the monitoring results for all the monitored parameters as listed in the section 5.3.1 of the MR, it is verified that the biodiversity objectives has been ensured for the monitoring period 2020-2023 such as: developing High Conservation Value Forest, providing habitat for Chimpanzee, Ashy Red Colobus monkey, buffalos and Elephants and restoring primary forest with the establishment of climax species. This has been assessed detail in the section 3.6 of this report for verifying that all achievements reported are substantiated with information provided in the section 5 of MR/^{7/}.

As stated in section 2.4.4 of the monitoring report, sustainable financing from carbon revenue for the site is essential to enable conservation action to ensure project implementation and continuation achievement of CCB benefits.

Thus, it is concluded that all achievements reported are substantiated with information provided by the project developer and confirmed by the assessment of the verification report.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

The project activity is mainly implemented and in operation in accordance with the description contained in the validated PD^{11/}. As confirmed during the audit, the project proponent has implemented the activities as described in the registered PD in compliance with the VCS and CCBS requirements. The actual planted area accounts to 7.067 ha with 7 pioneer tree species, 11 intermediates and 16 climax species (see table 3-1).

Pioneer	Intermediates	Climax
Bridelia micrantha	Cordia africana	Chrysophyllum albidum
Croton megalocarpus	Cordia millenii	Diospyros mespiliformis
Croton macrostachyus	Mimusopsis bagshawei	Funtumia elastica
Sapium ellipticum	Prunus africana	Uvariopsis congensis
Spathodea campanulata	Warburgia ugandensis	Lovoa brownii
Albizia gummifera	Markhamia platycalyx	Strombosia scheffleri
Erythrina abyssinica	Ficus natalensis	Newtonia buchananii
	Fagara angolensis	Blighia unijugata
	Monodora myristica	Aphania senegalensis
	Phoenix reclinata	Trichilia drageana
	Olea lochsterteri	Antiaris toxicaria
		Morus lactea
		Balanites wilsoniana
		Aningeria altissima
		Teclea nobilis
		Parinari excelsa

The implementation status of the project activity is identified, and the assessment steps are taken as the following,

Assessment and conclusion	
Material misstatements	No material misstatement between the project implementation and the project description has been detected.

	No material misstatement between the actual monitoring system and the monitoring plan set out in the project description and the applied methodology has been detected.
Monitoring plan implementation status	The monitoring has been carried out mainly in accordance with the monitoring plan contained in the validated monitoring plan. The project stratifications for carbon calculation are ex-post is consistent with the one registered in the PD. It contains different compartment according to the project phase identified. There are between 1995 and 2004, 4 different project phases in 29 different compartments. As described in the PD, no revision of current ex ante stratification is expected to take place during ex post stratification since the project is taking place in a well-protected National Park area with low risks to fire and uniform climatic, topography and geological conditions which will not affect the variability to the growth pattern of the biomass. The post-stratification is consistent with the ex-ante determined in the registered PD and suitable for the verified monitoring period 2020-2023 which is verified as reasonable and correct as per the methodology and tool.

The project has been implemented as described in the project description.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

Stakeholder makeup hasn't changed since validation. This was confirmed while cross checking the information provided in VCS PDD section 6^{7/}, in CCB PDD section G1.6^{11/} (resource users, subcounty stakeholders, district stakeholders and parish communities' stakeholders), in the interviews made during site visit^{IM1-IM17} no further existence of new stakeholders has been mentioned. The observations made on site did not lead to another conclusion^{5/6/}. The VVB confirms that the stakeholder makeup is complete.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	The PD discusses the way stakeholders were involved in the project design initially, furthermore, the MR discusses the meeting and consultation regarding design, implementation, monitoring and benefits are shared with stakeholders and communities. Pertinent

	information about the project is being well disseminated by the project, through traditional channels of communication. Adequate levels of information are reaching stakeholders. During the interviews, it has been confirmed that consultation and meetings with the stakeholders have been carried out for introducing local communities about the project impacts. Furthermore, communities were asked to raise their opinions of the project design and their willingness to participate the implementation.
Ongoing consultation	Continued communication is achieved through having regular meetings organized by the Community Conservation Unit. Each village is visited regularly each year/ ^{41/42/43/} . The Warden Forest Restoration communicates through the Warden Community Conservation and the feedback of communities on the project is also provided to the Warden Forest Restoration. Attendance lists have been checked by the audit team and are kept with community representatives to share monitoring results/ ^{36/} .
Date(s) of stakeholder consultation	The Stakeholder Consultation has been carried out regularly/ ^{85/86/} as described in the VCS MR Table 2.1.2 ongoing consultation.
Communication of monitored results	Stakeholders are consulted on a regular basis/ ^{46-48/} . The project zone is divided in East and West sector. For each sector, a coordinator of UWA-Face Team is responsible for the ongoing communication with stakeholders and communicate the monitored results.
Consultation records	Records can be found in the following references/ ^{36/46-48/} . No comments have been done during the stakeholder consultation.
Stakeholder input	During the interview with stakeholders and with the project proponent, it has been confirmed that feedback from stakeholders is taken into account on a frequent basis. This is part of the monitoring reports made monthly, quarterly and yearly/ ^{46-48/} .
Influence of stakeholder input	During the interview, it has been confirmed that feedback from local stakeholders during ongoing consultation processes, predominantly feeds influences decision making in: - targeting human-wildlife conflict measures, such as the establishment of trenches and placement of beehives. - targeting and evaluating community income generating activities. During regular follow up visits, the UWA-FACE team

	evaluates the effectiveness of the income generating activities, beneficiary needs and challenges/ ³⁵ .
	Hence, it is concluded that the project's method for conducting communities and stakeholders' consultations is effective

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

At the time of validation process, the PD as well as a summary were made available to the community through summary sheet of the project. The full project documentations was published on VCS and CCB website for public comments. Thus, the local communities and other stakeholders can easily download documents from the website.

During the interviews made by the audit team with local communities, it has been confirmed that summaries of the monitoring report (hardcopies translated in local language) have been distributed to key community representatives. Stakeholder consultation / feedback meetings were organized to inform community representatives about monitoring results. There are no changes in how communities are impacted by the project. See PDD.

The audit dates are communicated to the communities during stakeholder consultation meetings that are held to present the VCS and CCB monitoring results. Stakeholders were informed that it was possible to communicate with the auditor about the project and its impacts. Stakeholder may leave during the consultation meetings their contact information.

During the interviews with the communities, it has been confirmed that the full project documentation has been made accessible to communities and concerned stakeholders. Summary project documentation has been actively disseminated to communities in local language. Potential costs, risks and benefits have been shared to the relevant communities through the development of a SBIA, prior to any decision. Measures taken and communications methods used has been explained, the process for CCB verification as well.

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the	N/A since there was no use of the grievance procedure for the monitoring period 2020-2023 since no grievance has been received.

outcomes of the resolution	
Grievance redress procedure	A grievance redress procedure is existing for the project/42/. It is described into 3 stages, first addressing the grief or complaint by the UWA-Face project, second mediating the issue by a neutral third party and if the two previous stages failed, going to court in Kamwenge or For Portal. The result of the court ruling is archived at the project office. The formal grievance process was outlined sufficiently in the monitoring report and during interviews on site with the project personnel. PP is taking into consideration CL 03 (Appendix 4) and will make the grievance mechanism clearer to communities since some community members were not aware of grievance mechanisms during the audit. • CL 03 has been successfully closed. See appendix 4 for details. • See FAR 02

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

As described in the PD/^{11/} community consultation was carried out in the Kibale region and all groups/individual interviewed were aware of the benefits from the project and that they could access these benefits. Records of liaison between UWA and the local communities are existing. This didn't change since the last verification and first validation.

Due the nature of stakeholders identified, and the actions taken by the project owner for their involvement can confirm the project enabled community participation in project implementation/^{32-40/}.

During the site visit, all kind of groups and individuals described in the monitoring report/^{7/} have been met. Former poachers and illegal loggers, farmers, chairmen of the community, women, girls, trainees and trainer were met and interviewed. Thus, the culture- and gender-sensitivity of implementation of such actions has been demonstrated.

4.3.7 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

Risks to stakeholders were identified during the SBIA workshop by local stakeholders themselves. During that same workshop stakeholders drafted mitigation measures for these risks. The outcomes have been

written down in SBIA Report^{/64/}. Based on the input from the SBIA workshop the project designed a monitoring plan^{/68/}.

Regarding pollutants generated by the project activities, the risk of noise and waste production has been identified by the project proponent. Strict rules to reduce the negative impact of workers camps, mainly waste management are described in the general management plan of Kibale National Park^{/74/}. No non-conformity has been revealed during the audit.

Regarding working conditions, risks of injury when not handling the equipment well and animal attacks have been identified. During the audit, it was explained to the audit team that workers are sensitized about safety issues and are required to use PPE (Personal Protective Equipment) provided. KNP has an arrangement^{/74/} with selected clinics to which serious medical cases can be taken in the event of occupational injuries. First aid kits are provided to work teams and has been shown to the audit team. No non-conformity has been revealed during the audit.

No risks have been identified regarding safety of women and girls, neither for the safety of minority and marginalized people. This was confirmed during the audit. The project is supporting women and girls by providing training and creating employment for them as well^{/45/}.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

In order to maintain and enhance the climate, community, and biodiversity benefits beyond the project lifetime, different action have been taken such as fire management, exotics eradication, decreasing human wildlife conflicts, improving local community development (i.e. through funding income generating activities, local business development, access to resources and capacity building)^{/74/}.

The National Park status ensure a permanent benefit for local community and biodiversity. See the Form of Agreement for Kibale (1994) and the Uganda Wildlife Status (1996)^{/72/80/}.

By the on-site visit it is confirmed that reasonable measures have been taken to enhance project benefits beyond the project lifetime, including forest management, aspects protecting the project lands and attempts to tie community success to project success.

Thus it is concluded that reasonable measures have been taken to enhance project benefits beyond the project lifetime in accordance with the validated project description document.

4.3.9 Risks to the Project (CCB, G1.10)

The Non-Permanence Risk Report^{/9/} comes to an overall risk rating of 15 which is close to 12, considered as being the minimum risk rating for projects. The overall risks to the project is as a consequence substantially low, no major risks have arisen that may cause any loss of project benefits for the local community and biodiversity, so that the long-term viability is assured.

Additional risks have been identified by the project proponent for biodiversity and community, such as poaching, unsustainable extraction of park resources, crop raiding and decrease in employment⁷⁷. These issues have been addressed accordingly. To tackle poaching and overextraction of NTFP, the project proponent organized ranger patrol efforts in KNP, using Spatial Monitoring And Reporting Tool (SMART). Law enforcement led to an increase in patrol efforts. PP and KNP are also implementing the signing of MoU with local communities to control resource use. The number of MoUs signed increased during this monitoring period. To decrease the pressure of illegal use of resources, PP also organized awareness community meetings during this monitoring period. 712 members participated for a total of 21 meetings. Crop raiding is a recurrent issue for local communities in the park. PP developed strategies to reduce this risk, building and maintaining trenches along the park boundary, recording crop raiding incidences with their location (village or parish) and checking the effectiveness of trenches. PP sensitized as well local communities on how to chase elephants from their culture to avoid crop raiding such as installing beehives, planting unpalatable crops and supporting communication between rangers and local communities for them to chase elephants more rapidly⁵⁶⁻⁵⁸. Regarding decrease in employment, the risk is considered as low since tourism is increasing, more wildlife is remaining in the KNP, new tracking paths have been built attracting more tourists. Accommodation needs are also required and increase the employment offers. On the other side, the project activities have to be maintained over time which ensure employment in the forestry sector, with an increasing part for biodiversity conservation and community development. Data shows increase in employment for skilling communities, training on beekeeping, agroforestry, biodiversity monitoring, making eco-charcoal, using efficient coking stoves and learning for girls how to use reusable pads.

After closure of the CARs the audit team concludes evidence based^{56-58/IM1-IM17} that the explanations for the increasing of crop raiding is real.

CAR 03 and 04 were raised in this respect and successfully closed. Refer to Appendix 4 for details.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

During the interview with the project owner, local officers and technicians, it is verified that the project proponent and all other entities involved in project design and implementation are not involved in or complicity in any form of discrimination or sexual harassment. The stakeholder involvement was inclusive without any discrimination of gender, cultural identity and religion.

Furthermore, via interviewing local communities, representative of every kind of group or individual identified in the monitoring report were represented.

4.3.11 Worker Relations (CCB, G3.9 – G3.12)

The CCB PDD in its sections G3.9/10/11/12 describes the worker relations according.

During interviews with local communities, it was confirmed that training are orientated for project workers and relevant people from the communities (nursery management, forest restoration, planting, tending,

fire lines creation, firefighting, safety precautions, first aid management). There is the willingness to build up locally useful skills and increase local participation in project implementation. Marginalized and vulnerable people have been identified (girls and rural women). Local capacities are not lost and job equality opportunities respected since job offers are made publicly available on busy places, for instance on main squares, markets or churches where local communities are gathering. Moreover, the project is well known in the surroundings areas and people are willing to work for the project. Lot of application from people not coming from the defined surrounding areas have to be rejected. The audit team didn't notice the breaking of laws and regulations through the implementation of the project. It has been confirmed during interviews that local communities are informed about safety issues. It was reported that during the audit that in case of serious medical cases, KNP made arrangements with local clinics.

4.3.12 Management Capacity (VCS, 3.19; CCB, G4.2 – G4.3)

Management capacity are understood according project structure (G4.1), technical skills (G4.2) and financial health and Integrity (G4.3).

The CCB MR report states in its section 2.3.1 that skills and capacities of the key personnel for implementing and monitoring the project have been maintained, since PP change has not involved any change in the project management team or the implementation local partner. The validation report under the CCB standard and the first verification under the CCB and VCS standards of the project shows the project fulfilled the requirements. They have the suitable and appropriate technical and management capacity to develop the project, as it was checked during the audit process.

The project proponent changed from Greenchoice B.V to PRIMAKLIMA e.V. but Face The Future remains as before and still implements the project. It has no influence for the project implementation. PRIMAKLIMA dispose on sufficient management experience as described in the VCS MR under section 2.3.1.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program Rules, 3.5.13 – 3.5.14)

Any commercially sensitive information was found in all the documents of the project.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

Section G5.6 of the CCB PD provides information related to the compliance with the applicable laws and regulation. 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. No changes to the information provided in the PD were found in this monitoring period. According to the information provided and assessed during the remote audit process, the main and relevant laws were described, and their enforcement analyzed in the PD. Thus, the project complies with applicable laws, statues, and other

regulatory frameworks. The audit team didn't notice the breaking of laws and regulations through the implementation of the project

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

The CCB PDD in its sections G3.9/10/11/12 describes the worker relations according.

During interviews with local communities, it was confirmed that training are orientated for project workers and relevant people from the communities (nursery management, forest restoration, planting, tending, fire lines creation, firefighting, safety precautions, first aid management). There is the willingness to build up locally useful skills and increase local participation in project implementation. Marginalized and vulnerable people have been identified (girls and rural women). Local capacities are not lost and job equality opportunities respected since job offers are made publicly available on busy places, for instance on main squares, markets or churches where local communities are gathering. Moreover, the project is well known in the surroundings areas and people are willing to work for the project. Lot of application from people not coming from the defined surrounding areas have to be rejected. The audit team didn't notice the breaking of laws and regulations through the implementation of the project. It has been confirmed during interviews that local communities are informed about safety issues. It was reported that during the audit that in case of serious medical cases, KNP made arrangements with local clinics.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	The project abides to certain laws and regulations when it comes to labour. See section 3.11 in the CCB PDD (V3.1). It was confirmed during the audit that there are no people living in the project area since the project area is fully located within a National Park. The land is owned by the Government of Uganda ^{72/73/} and managed by the Uganda Wildlife Authority which is one of the partners in this project ^{74/} .

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	During the audit on site, it was confirmed that a large part of the project staff and the UWA staff comes from the region itself. It was confirmed that the staff is very much aware of the local cultural conditions and is experienced in working with local communities in this specific region.

Furthermore, the project area can be considered a HCV4 area that provides “Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes”. Through its successful restoration activities, interviewed communities confirmed that the project is restoring water catchments and thereby increasing the resilience of local people to the negative effects of climate change. Furthermore, the project contributes to the conservation of KNP which is an important ethno-botanical resource^{/28-31/}.

As a conclusion, the project activities contribute to the preservation and protection of the natural and cultural heritage.

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N.A. : There are no people living in the project area since it is fully located within a National Park. The land is owned by the Government of Uganda and managed by the Uganda Wildlife Authority which is one of the partners in this project.
Respect for property rights	N.A

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	As per the CCB MR, no changes occurred regarding the recognition of property rights (G5.1), the Free, Prior and Informed Consent (G5.2), the Property Right Protection (G5.3), the Identification of Illegal Activity (G5.4) and the Ongoing Disputes (G5.5). G5.1-G5.5 are described in the CCB PD^{/11/}. Since the project areas are located on government owned land, the project does not encroach on private or community property. Communities have customary rights in zone surrounding the project area for resources such as honey, fish, rattan cane, medicinal plants, wild coffee, and firewood. This was confirmed during the interview. Local communities mentioned their statutory and customary rights while signing MoU for the use of the different resources listed above.

Outcome of FPIC discussion	The project is conforming with the FPICS method requirement during this verification period.
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4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

There are no people living in the project area since it is fully located within a National Park. The land is owned by the Government of Uganda and managed by the Uganda Wildlife Authority which is one of the partners in this project. This has been confirmed during the site visit and interviews and by checking related land titles.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	The new management structure for Carbon Revenue Sharing Program works as follow: The Community Steering Committee (CSC) approves community project proposals, make recommendation to UWA-Face management team for realistic implementation and supervise the proposal implementation. Members of the CSC are parish chiefs, politicians and members of conservation agencies. The Community Advisory Board (CAB) is formed by CSC members and community members, making connections between Community Project Groups and CSC. CAB members solve issues such as human wildlife conflicts. CAB are gender sensitive composed. Community Project Groups are directly involved in the designing of the implementation of the project through the proposal they reach to the CSC, since they define the direction in which carbon revenues are distributed.
Summary of the benefit sharing plan	Revenues from the carbon credit selling are distributed as following/^{38a/}: ➤ 50% flows back to Greenchoice, helping to cover management costs ➤ 35% for UWA to continue biodiversity conservation activities ➤ 15% is deserved for the local communities surrounding the project area.
Approval and dissemination	Transparency is guaranteed through stakeholder consultation meetings and presentation/ ^{46-48/} . Carbone funding revenue is explained during such

of benefit sharing plan	meeting to communities, which fund are available and how to proceed for a proposal/^{1M/35/38/39/}. Misuse of revenue sharing funds is a risk to the project and has been identified during the SBIA workshop. Poor understanding of revenue sharing guidelines and procurement procedures can be the origin of misuse. Mitigation measures for risks have been listed during the workshop. Including local beneficiaries in every stage of the revenue sharing program is one of the mitigation measure identified. This is expected to improve revenue sharing guidelines/^{39/64/}.
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4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

Illegal extraction of resources inside the national park have been identified/^{51/52/}. The offenders database is available in Isunga. The number of poachers arrest during the current monitoring period increase. Due to the COVID pandemic, more working force having less jobs in the touristic sector have been working for the national park to enforce the law on site. As well, the communities surrounding the project area experienced more economic hardship which may have led to more illegal extraction of resources in the park. The project tries to reduce illegal activities via signing MoUs with locals for the use of resources, and organizing meeting to sensitize communities on conservation awareness, access to park resource and proposing income alternatives for poachers. Information have been checked by the audit team. Requirements are fulfilled.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

4.4.1.1 Net anthropogenic GHG removals by sinks

Procedures for quantifying the baseline emissions were conducted in accordance with the methodology. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools, and the PD. Further, the verification team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by project proponents in spreadsheet format to ensure all formulas were accessible for review/^{60/}. The verification team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

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:

$$C_{AR_VCS} = \Delta C_{ACTUAL} - \Delta C_{BSL} - LK$$

where:

C_{AR_VCS}	Net anthropogenic GHG removals by sinks since the start of the ARR project activity; tCO ₂ e
ΔC_{ACTUAL}	Actual net GHG removals by sinks since the start of the ARR project activity; tCO ₂ e
ΔC_{BSL}	Baseline net GHG removals by sinks; tCO ₂ e
LK	Total GHG emissions due to leakage; tCO ₂ e

4.4.1.2 Baseline emissions calculations

Section 5.1 of the VCS Monitoring Report and the calculation spreadsheet^{60/} submitted to the audit team provides information related to the baseline emissions calculations. The audit team 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. The baseline scenario continues being the same. 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.

The audit team has checked the calculations provided and confirmed that this amount of baseline emissions is in conformance and have followed the methodology in the validated PD.

4.4.1.3 Quantification of project emissions

Under the applicability conditions of this methodology, there is no quantification of project emissions because all the labour force used for the proposed ARR VCS project activity is from local villages; hence transportation for workers is not needed. All seedlings were 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 is also not accounted for since this burning does not take 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 belowground biomass of non-tree vegetation is conservatively set to be zero for all strata in the project scenario. Table 13 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 1.536.461 tCO₂e.

4.4.1.4 Calculation of Leakage

According to the applicable methodology and the assumptions and justifications in the validated VCS PD (see section 5.3), leakage is not applicable to the project. Therefore, leakage is not monitored and set to zero: $LK = 0$.

4.4.1.5 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 is 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.

For the verification 2023, the net anthropogenic GHG removals by sinks since the start of the ARR project activity is presented in table 14 of the VCS MR and accounts 1.536.461 tCO₂e for 5.348ha ha of VSC eligible area. To estimate the net change in GHG emission removals over the monitoring period 2020-2023, the CDM methodology AR-ACM0001/Version 05.0.0 uses the equation as the follows:

$$C_{AR_{VCS},T} = C_{AR_{VCS},2023} - C_{AR_{VCS},2020}$$

The results for the net change in GHG emission removals over for the monitoring period 2020-2023 are presented per stratum i in Table 15 of the VCS MR. The Net GHG emission reductions or removals over the monitoring period 2020-2023 equals 123.300 tCO₂e.

In addition, non-permanence risks were assessed and the percentage of VCU's to be deposited in the AFOLU Pooled buffer account is 15%, i.e. ,18.495 tCO₂e that were subtracted to the net removal resulting in a final amount of NET VCUs after buffer subtraction = 104.805 tCO₂e.

The audit team reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The audit verification team was able to trace calculations directly from the data sources of inventory's field measurements. Formulae used followed the monitoring plan, PD and methodology like the default values used to determine the parameters are appropriate. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

In order to calculate the above terms, the VCS monitoring report details the data and parameters used during the verification process in section 4. Data and parameters available at validation are the ones stated

in section 4.1. of the VCS MR. Data and parameters available at validation were: T (years of the monitoring period $T=t_7-t_6$, 2020-2023); t_6 (date of verification in 2020); t_7 (date of verification in 2023); i (stratum, planting year, regeneration area); A_i (total area monitored for GHG sinks, i.e, 2,755 ha (compartment area) and 2,593 ha (natural regeneration area); $a_{i,p}$ (Area of permanent sampling plot p); $A_{p,i}$ (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 aboveground tree biomass (W_{wet}) from NBS study); CF_a (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.); CF_b (Conversion Factor for the conversion of air-dry weight to oven-dry weight of woody biomass, a value of 0.853 is applied); CF_c (Conversion factor for conversion of oven-dry weight to carbon stock in above-ground tree biomass, a value of 0,50 is applied); CF_r (Conversion Factor for calculating root biomass, a value of 0.16 is used); 44/12; ΔC_{BSL} (Baseline net GHG removals by sinks); $CTREE_BSL$ (Baseline net GHG removals by sink); GHG_e (value 0); LK (value 0). The audit team cross-checked with the validated PD and spreadsheet calculations that these data values and parameters used in the monitoring report are correct and match with values determined at validation. 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); W_{wet} (Fresh weight of above ground tree biomass); W_{airdry} (Air dry weight of AGB); $W_{ovendry}$ (oven dry weight of AGB); C_{stag} (carbon stock in the AGB of trees); C_{stbg} (carbon stocks in the below ground biomass of trees), C_{tree} (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); CAR_VCS (Net anthropogenic GHG removals by sinks and $\Delta CAR_VCS,T$ (Net change in anthropogenic GHG removals by sinks over the monitoring $T = t_7 - t_6$).

Parameters being monitored:

- Area of land: area of sample plot and stratum are described in the SOP and applied according scientific prescription and national forest inventory guide lines. This was verified by the audit team during the remeasurement of plots. The requirement is fulfilled.
- Tree crown width: the measurement of crown is described in the SOP. This was verified by the audit team during the remeasurement of plots. The requirement is fulfilled.
- DBH: the measurement of DBH is described in the SOP. This was verified by the audit team during the remeasurement of plots. The requirement is fulfilled.
- H: the measurement of H is described in the SOP. This was verified by the audit team during the remeasurement of plots. The requirement is fulfilled.
- Tree species: The tree species are observed and referenced during field measurement. This is described in the SOP and was verified by the audit team during the remeasurement of plots. The requirement is fulfilled.

These ones match with the PDD validated. The audit team 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. The verification team checked how data collection of the most of these parameters is being implemented in order to check the knowledge of field workers with the devices, equipment, etc. The audit team checked that the list of parameters to be monitored was complete and consistent with information in the monitoring plan of the PD.

Regarding the accuracy of spreadsheet, formulae, conversions and aggregations and consistent use of data and parameters, the Project Proponent elaborated a complete procedure to assure the accuracy and appropriateness of data. During the verification process, the audit team not only verified the spreadsheet calculation, data and parameters but also could verify that the Project Proponent conducted a rigorous QC/QA procedure of its field measurements and an assessment of uncertainty.

While checking the spreadsheet calculation, it is confirmed that the uncertainty is calculated as 5,6% for the planting compartments and 6,6% for the regeneration area. As required by the standard, the uncertainty should be under 10% which is fulfilled. For this monitoring period, PP claimed the VCUs in vintage as below:

Table 4-1: VCUs for the monitoring period 2020-2023

Period	GHG removals by sink	Buffer 15%	VCUs
01/03/2020 – 28/02/2023	123.300 tCO ₂ e	18.495 tCO ₂ e	104.805 tCO ₂ e

Total	123.300 tCO₂e	18.495 tCO₂e	104.805 tCO₂e
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Thus, the audit team deems the Project Proponent performed good practices in this assessment and concludes that GHG removals were quantified correctly in accordance with the project description and applied methodology. For all these parameters reported in the monitoring report, the audit team cross-checked with the PD and the spreadsheet calculations that values/calculations/methods match and are free of mistakes and errors. The audit team did not find inconsistencies between the PD, monitoring report and spreadsheet calculation^{60/}.

CL 01 has been successfully closed. See appendix 4.

See FAR 01 in Appendix 4.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The carbon monitoring campaign in Kibale NP used the same plot design and methodology as were applied in Kibale NP during previous campaigns.

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. In total there were 215 plots in 54 clusters measured in the compartment area. All of these 54 clusters were re-measured, meaning that these clusters were already measured in the previous campaign in 2020. In the naturally regenerated areas 66 plots within 22 clusters were measured. All of these 22 clusters were re-measured, meaning that these clusters were already measured in the previous campaign in 2020.

During the verification assessment, the evidence provided by the PPs was sufficient in both quantity and quality to support the determination of GHG removals reported by the project. The threshold for materiality to the total GHG removals reported was met for this project; materiality is a concept that the errors, omissions and misrepresentations could affect the GHG removals assertion and influence the intended users.

The source and nature of the evidence (external or internal, oral or documented) for the determination of GHG emission reductions or removals has been assessed and verified together with each calculation step, thus the reliability of the evidence is confirmed. The evidence provided to determine GHG removals reported in the Monitoring Report included values, notations, units and sources; the evidences has been cross-checked with supplied GHG removals calculation spreadsheet^{60/}.

The procedure for data generation and aggregation, recording, transfer and final transposition into the MR was also verified and found to be in compliance with the monitoring plan in the validated PD.

For the measuring devices, the confirmation of no need to conduct calibration has been assessed and verified together with the assessment of monitoring parameters, the implemented approach is verified as appropriate and in line with the national regulations.

Therefore, it is confirmed through cross-checks that adequate monitoring mechanism are in place where the required parameters need to be monitored, and the quantity and quality of the evidence used to determine the GHG reductions and removals is concluded as sufficient and appropriate.

4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

The project utilized the VCS Procedural Document “AFOLU Non-Permanence Risk Tool” (Version 4.6)^{9/} to assess risk according to internal risk, external risk, natural risk and mitigation measures for minimizing risk. At all levels has been evaluated the rationale, appropriateness and justifications of risk rating chosen by PP. Each risk category was calculated based on the VCS guidance and the input provided by the PPs. The risk has been reassessed at time of the first verification and with that prior to any issuance of VCU. The information was verified and cross-checked through document and literature review^{9/}, onsite visits of the project area and interviews conducted^{/IM1/}. Details of the assessment is listed as follow according to the documentation^{/9a/9b/} provided by PP:

Risk factor	Verification findings
Internal risks	
Project management	Q1: The project has an adaptive management plan, is adjusting its practices according newest insights gained in Filed. A plan of operations has been consulted by the audit team. After 5 years, the reforestation compartments are handed over to UWA, which includes the compartments in the KNP General Management Plan, including adaptive and improvement processes. Continuous review process takes place with stakeholders at park and project level. The monitoring plan can be found in the description of the project VCS PD^{/11/}. The audit team checked additionally the “Plan of Operation 2023-2027^{/69/}” including an adaptive management plan and a monitoring plan. The requirement is fulfilled. Q2: None of the listed management risk detailed under Q2 are applicable. Q3: Mitigation: Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs. This was confirmed by the audit team during interviews with Face The Future team members. The requirement is fulfilled. There for the mitigation is scored at -2, which is also the total for this section.

Financial viability	Regarding the project's payback period, it can be considered that the project earned and sold credits under the SGS certification scheme between 1995 and 2008. Therefore, the costs associated with activities performed prior to 2008 have been recovered through sale of SGS carbon credits sales. All planting and maintenance costs are covered through planting contracts and budgets with contracted funding from donors. Continued conservation and community activities are paid from the sale of carbon credits. The project does not have debt funding. This is verifiable in the project documents provided to the audit team in examples of planting assignments and agreement/^{9a/}. The requirement is fulfilled. As a result Q1,Q2 and Q3 are not applicable and score with 0 since the breakeven point lies in the past even before the project became VCS project.
Opportunity cost	Q1: the baseline activities are not subsistence-driven. The audit team didn't find any information in this regard. Q2: 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 take place, the local communities would use the land for cultivation of bananas. Banana plantations would therefore be the most profitable activity. Net present value (NPV) of the most profitable alternative land use activity is expected to be at least 100 percent more than that of the project activities. References regarding banana yields and prices have been checked by the audit team/^{66/67/}. The requirement is fulfilled. It scores 8. Project is protected by a legally binding agreement (See Section 2.2.4) to continue management practices that protect the credited carbon stocks over the duration of the project crediting period. It scores -2. The total score equals 6.
Project longevity	Q1: the project did not register on or after the 1st January 2024. This has been checked by the audit team through interviews with project proponent and on the VERRA registry. The requirement is fulfilled. Q2: the project does not have a legally binding agreement that covers at least a 100-year period from the project's start date. The crediting period is 99 years long and is referenced in the VERRA registry. The requirement is fulfilled. Q3: Face the Future and UWA have entered into legally binding contracts starting in 1994 and for a period of 99 years. See the MoU between Face the Future and the Government of Uganda/^{75/} and the Form of Agreement between Face the Future and UWA/^{72/}. The requirement is fulfilled. Q4: Revenues from the selling of carbon credits are distributed within the project between Greenchoice, UWA and the local communities surrounding the

	project area. The cooperation agreement between Face the Future and UWA was available to consult for the audit team/^{38a/}. The project has no outstanding debt. 5 years after planting, the planted compartments are handed over to UWA and will be incorporated into the general management of Kibale National Park. The requirement is fulfilled. Q5: the project is not an ARR or IFM with harvesting. This was confirmed during the onsite visit. No harvesting is taking place in the project area. No management plan for harvest is existing. The requirement is fulfilled. Q6: n.a Q7: The project area falls within the boundaries of the Kibale National Park which is a protected area (National Park Status) and will continue management practices that protect carbon stocks over the length of the project crediting period. This can be checked in the Uganda Wildlife Statute 1996 provided to the audit team/^{80/}. The requirement is fulfilled. It scores with 0. Q8: n.a Total score equals 0.
External risks	
Land tenure and resource access/impact	Q1: Yes. Kibale National Park was first reserved in 1932. In 1968 it became a Central Forest Reserve up to 1993 when it was elevated from Forest Park to National Park status. The Kibale National Park was proclaimed in terms of Statutory Instrument 1993 No 76 where Kibale Forest Reserve was merged with the game corridor and declared a national park. Its boundaries are marked with boundary pillars and planted Eucalyptus trees. They are also GPS-positioned. The project area is situated within the boundaries of Kibale National Park and is part of the management plan for Kibale National Park/^{74/77/}. Since the National Park is fully owned by the Uganda Wildlife Authority on behalf of the Ugandan Government and all Ugandans, therefore, disputes over ownership of lands are not applicable. Local communities have access to the national park to harvest non timber forest products, through Memoranda of Understanding/^{49/50/}. References have been checked by the audit team and are corresponding to the information gathered during the site visit. The requirement is fulfilled. Q2: Yes. The project area falls within the boundaries of the Kibale National Park which is a protected area (National Park Status) and will continue management practices that protect carbon stocks over the length of the project crediting period. See Sections 3.4 and 5 of the document The Uganda Wildlife Statute 1996 was provided to the audit team/^{80/}. The requirement is fulfilled. Q3: Ownership and resource access or use rights are held by the same entity(ies). Indeed, the Project area lies entirely within a National Park which is managed by Uganda Wildlife Authority (UWA), an entity of the Ministry of Tourism and Wildlife and is responsible for the management of Uganda's National Parks/^{49/50/74/80/}. The requirement is fulfilled. Q4: No instances of Government intervention in the past 20 years or specific

	instances of expropriation and government intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction. The project has conducted desktop research into whether the Ugandan government changed land rights in the past 20 years. During this research the project did not encounter any instances in which the Ugandan government changed land rights in the project's jurisdiction. This information was confirmed during the onsite visit. The requirement is fulfilled. Q5: No disputes exist. Confirmed during the onsite visit. The requirement is fulfilled. Q6: No disputes exist. Confirmed during the onsite visit. The requirement is fulfilled. Q7: n.a Q8: mitigation: Project area is protected by a legally binding agreement (e.g., a conservation easement, conservation servitude or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period^{/73/}. The project area falls within the boundaries of the Kibale National Park which is a protected area (National Park Status) and will continue management practices that protect carbon stocks over the length of the project crediting period. References have been checked by the audit team. The requirement is fulfilled. It scores -2 Total score equal -2.
Stakeholder Engagement	Q1: Yes. There are no households living within the protected area who are reliant on the project area since the project area boundary falls wholly within the boundary of the larger national park. However, communities living around the National Park boundary are reliant on the national park for harvesting non-timber forest products. They are allowed to do so through Memorandum of Understanding. Local people also send written requests to the park management for approval to collect NTFPs^{/49/50/}. These information were confirmed during the onsite visit. The requirement is fulfilled. Q2: More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted^{/82/}. The requirement is fulfilled. It scores for 0. Q3: More than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted. It scores for 0. 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 final report of September 2000 of the UWA Face Social Impact Analysis^{/82/}. The requirement is fulfilled. Total equals to 0.
Political Risk	Q1: according to the world bank data base^{/61/} the governance score of Uganda equal -0,67 which scores 4 for the risk assessment. The requirement is fulfilled. Q2: The mitigation applies since Uganda is part of the Paris Agreement, the submission includes AFOLU commitments and the updated NDC aligned with

	the Vision and the third National Development Plan/ ^{81/} . The requirement is fulfilled. It scores with -2.
Natural risks	
Fire	The significance of fire is considered as insignificant since fire are occurring on areas comprised between 0,03ha and 8ha in the last 20 years. These fires are occurring only in young planted areas or younger than 5 years. This was confirmed during site visite. After 5 years, the probability to burn is really low since the forest stays humid enough to avoid any fire. In young planted areas, elephant grass can easily burn. The historical likelihood is considered as being once every 10 to less than 25 years/^{71/}. The requirement is fulfilled. It scores with 3. Since prevention measures/^{41/71/} applicable to the risk factor are implemented and the history of effectively containing natural risk demonstrated, the mitigation factor equals 0,25. The requirement is fulfilled. The fire risks score for 0,75.
Pest and disease outbreaks	The significance of pest and disease outbreaks us scored as minor. Until now, no serious cases of pest and diseases have been registered. The historical likelihood is evaluated as been once every 25 to 50 years since no serious cases of pest and diseases attack have been registered. It scores with 3. This was checked and confirmed during the site visit by the audit team. The requirement is fulfilled. Project members of staff have been trained to monitor for such diseases in case of an outbreak. This training serves as a prevention measure against this risk therefore the mitigation score is 0,50/^{74/}. The requirement is fulfilled. The pest and disease outbreaks risk can be rated with 1,5.
Extreme Weather	The probability of extreme climatic conditions of frost, floods, and winds occurring is nil. Moreover, such extreme weather events have never been registered in the Project area in the last 25 years. The significance is insignificant. The probability of extreme climatic conditions of frost, floods, and winds occurring is nil. Moreover, such extreme weather events have never been recorded in the Project area in the last twenty years. The historical likelihood is evaluated as once every 50 to less than 100 years. No mitigation factor. The requirements are fulfilled. Extream weather risk scores with 2.
Geological risk	Since the project is located in a stable geological formation, the significance is evaluated as insignificant/^{74/}. The requirement is fulfilled. The likelihood is considered to be low and scores as every 10 to 25 years. Regarding mitigation, steep slopes are not considered for planting areas, being a prevention measure, the mitigation scores with 0,5. The total score for geological risk equals 1,5.

Other risks	None is observed.
Future Climate Impact	
Reference region	Using the QGIS provided by the standard/ ^{9c} / it was determined that the project area is located in the S.Eastern-Africa region. The requirement is fulfilled.
Future Climate Impact	The impact of the project has been evaluated as following: Heat and cold - Mean air temperature: positive* - Extrem heat: does not apply - Cold spells: negative Wet and dry - Mean precipitation: negative - River flood: does not apply - Landslide: does not apply - Soil moisture: negative - Agricultural and ecological drought: negative - Fire weather: negative Wind - Mean wind speed: does not apply - Tropical cyclone: does not apply * James W. Raich et al. (2006) show that forest biomass increases with mean annual temperature.
SLR Impact level	Does not apply
Adaptive capacity	PP demonstrated at least 5 criterion of adaptive capacity: the project activity ARR falls under REDD+. Implementation of REDD+ is regulated by the National Climate Change Act (2021), organizational actors responsible for REDD+ activities at the national and sub-national levels are represented in the figures below. As protectors of a significant portion of the remaining tropical forests in Uganda, the Uganda Wildlife Authority (UWA) is involved on a national level regarding the implementation of REDD+ projects. The requirement is fulfilled.

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, CL4.2)

The monitoring results, monitoring plan and summary of the monitoring report in local language, have been made publicly available on the VCS and CCB website, which can be confirmed by checking the corresponding webpage.

In addition, hard copies of the monitoring plan and monitoring manual have been distributed among local stakeholders by PP and local government which is confirmed and verified by interview with the local stakeholders.

Furthermore, the project implementer published the monitoring plan and monitoring manual on the local notice boards to explain the monitoring process to communities and other stakeholders which has been verified by checking the documentation and interviewing stakeholders.

Finally, meetings with stakeholders have been carried out during site verification. During the meeting, project implementer introduced the monitoring results during this monitoring period and copies of monitoring report is available to anyone requesting it. The results have been verified while checking the meeting minutes and questionnaires filled by stakeholders^{/36/} as well while reviewing the stakeholder presentation provided by PP^{/84/}

In conclusion, the results of climate monitoring were disseminated in accordance with the validated project description.

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

The project participates actively to the removal of large amounts of CO₂ from the atmosphere through its reforestation and restoration activities. Thanks to the forest, the amount of water recharged in the landscape during the rainy season is increased, which also improves the water availability for local communities in the project zone. This was confirmed during interviews with the local communities. Preventative measures are also in place in the project area to limit the outbreak of fires such as constructing and maintaining fire lines in the young years of the plantation compartments. Fire lines have been seen on site by the auditor. Communities are also involved for fire prevention. The impact on climate change is also improved while developing agroforestry practices, using methods of intercropping and planting trees on farmland. This was checked by the audit team on site on the 12th and 14th of December 2024.

The carbon revenue sharing fund diversifies sources of income to communities, making them more resilient to shocks induced by climate change. See reference 38 regarding revenue sharing projects funded between 2020 and 2022 as well as the selection of criteria for proposal in reference 39. The diversification of income to communities thanks to the project was confirmed by interviewees during the site visit.

The reforestation activities increase the number of hectares covered by high natural forest in KNP. This habitat is richer in species diversity than the elephant grass dominated vegetation in the baseline scenario. Also, compared to the vegetation in the baseline scenario, high natural forests support a larger number of regional endemics that are globally threatened with extinction such as the Chimpanzee and Ashy Red Colobus Monkey.

The audit team deems the requirements for GL1.3 as being fulfilled.

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

The project has reforested since the beginning of the activities 7.067ha of high natural forest, 263ha during this monitoring period. In total 1.536.461 tCO₂e have been save since the beginning of the activities, including 123.300 tCO₂e during the monitoring period 2020-2023^{7/}.

The level of ground water increased through reforestation^{7/}.

In total, 119 farmers received training in climate smart agroforestry, 30 during this monitoring period, 15.030 tree seedlings have been distributed. This contributed in increasing the tree cover over the landscape and helped decreasing erosion during heavy rain events. The yield for farmers are more resilient to the impact of climate change and will increase food security^{/32-40/}.

Since the start of the project, 90 community group have been supported with funds from carbon revenue sharing, 18 during this monitoring period with 75.000.000 UGX. Activities such as beekeeping, catering business, maize milling have been supported. The incomes are diversified for households, making them less vulnerable to negative impacts of climate change.

Through reforestation, endemics and globally threatened species such as Chimpanzee and Ashy Red Colobus monkey are favorized^{/28-31/}.

Besides, by establishing and implementing improved fire management regimes the project has increased protection for the natural high forest and its biodiversity against the increasing number of wildfires in the area. During the project lifetime, more than 695 km of firelines have been established (270 km in current monitoring period). Also, since 2017 the project deployed a total of 1348 fire patrolmen (1023 during current monitoring period). Finally, during current monitoring period, the project constructed a new fire tower within the project area and held 11 meetings that were attended by 476 community members on the dangers of wildfires to the national park. By implementing this improved fire management regime, the project has been successful in keeping wildfires out of the project area since the start of 2018^{/41/ 46-48/}.

The audit team deem the requirements for GL1.4 as being fulfilled.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The community impacts have been identified for the members and smallholders farming/living along the border of the National Park from all 12 parishes in vicinity of the project area. The following table summarize according for each impact the type of benefits, cost, risks and change in well-being.

Table 4-2: Community impacts

Impact	Type of benefit, cost, risk and well-being
Human Wildlife Conflict impacts ^{/56-58/}	This impact is indirect through crop raiding caused by elephants and other wildlife. Mitigation measure have been put in place while building trenches, planting unpalatable crops

	and setting beehives at the edge of the croplands. This issue was selected by the community representatives during the SBIA process. The requirement is fulfilled.
Increased number of trees on smallholder farmland / increased access to own trees/ ^{47/} .	This impact is expecting having a direct benefit for communities. The project facilitated the distribution of approximately 2000 tree seedlings were distributed to farmers that participated in the agroforestry pilot. The requirement is fulfilled.
Skill enhancement/capacity building/ ^{37/45/} .	This benefit is actual. 476 people participated in training of which 440 people from the local communities. Trainings were given on making eco-charcoal from Lantana camara, beekeeping, the use of energy saving stoves, agroforestry and making reusable sanitary pads. Additionally, UWA and UWA-FACE staff was trained in carbon monitoring during the onset of the carbon inventory, butterfly data collection, conducting wildlife-censuses and the use of GIS. The requirement is fulfilled.
Income generating activities from carbon revenue sharing fund/ ^{45/} .	This benefit is actual: - 1 beekeeping groups received 25 beehives. Protective suits have been distributed - 8 goat rearing groups received 40 goats - 1 pig rearing groups received 5 pigs - 1 maize milling group received a maize milling machine - 1 maize threshing group received a maize threshing machine - 1 group received an ox plough - 1 two taxi groups received a motorcycle - 2 catering groups received 1 catering tent - 1 tea growing group received 8000 tea seedlings - 1 farmer group received agricultural inputs worth 3,000,000UGX The requirement is fulfilled.
Employment/ ^{46-48/} .	This benefit is actual: People of the surrounding communities are employed per month for various tasks such as: - Tree planting and tending - Fire line cutting - Fire patrolling - Trench digging and maintenance - Exotics eradication - Carbon monitoring The requirement is fulfilled.
Local businesses developed/ ^{38/46-48/}	This benefit is actual. Between March 2020 and February 2023, the project locally sourced €412,234 (or 1,652,461 UGX) worth of local supplies and services for the project.

	The requirement is fulfilled.
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CL 04 has been successfully closed. See appendix 4 for details.

4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

This impact is indirect through crop raiding caused by elephants and other wildlife. Mitigation measure have been put in place while building trenches, planting unpalatable crops and setting beehives at the edge of the croplands. This was checked during interviews. This issue was selected by the community representatives during the SBIA process^{64/}. The requirement is fulfilled.

4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

Although crop raiding by elephants can be considered a significant negative impact on community well-being, this can only be attributed to the project activities to a limited extent. Furthermore, with the mitigating measures that the project implements, the project goes beyond the scope of its own activities. The positive impacts of the project, described in 3.5.1, are substantial and it can therefore be concluded by the audit team that the net impact is positive. The requirement is fulfilled.

4.5.4 Protection of High Conservation Values (CCB, CM2.4)

No HCVs was identified related to community well-being in the project zone based on above assessment and assessed in the validated PD thus none of the HCVs related to community well-being will be negatively affected by the project. This was confirmed during interviews with local communities. The requirement is fulfilled.

4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

Only positive impacts have been recorded for the project. No other stakeholder impacts have been noted by the audit team. The requirement is fulfilled.

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

The PP carried out the community monitoring as per established community monitoring plan in the validated PD. No changes occurred in communities, community groups and stakeholders. The description of the 12 parishes surrounding the project area can be found in the CCB PD. No HCVs related to the community well-being were neither identified in the CCB PD.

The monitoring results can be summarized as below for the monitoring period 2020-2023:

Table 4-3: Focal issues for the Community Monitoring Plan

Focal issues	Monitoring results
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Human Wildlife Conflicts/ ^{46-48/}	All boarder eligible for trenches have been covered around the park. The main focus has now shifted towards maintaining existing trenches. This is mentioned in the Plan of Activities 2020-2023. Crop raiding incidents are recorded by the park, with the location and this information are collected in the problem animals database/^{56-58/}. The vast majority of incidences is occurring where trenches cannot be established such as swampy areas, rocks and riverine areas. Crop raiding is not existent or very low where trenches are existing. The number of crop raiding incidents increase. The reasons are that the project proponent sensitized the communities on reporting crop raiding incident, resulting in more communication lines with the park. Inside the communities, wildlife volunteer scouts have been recruited, increasing also the reporting rate of such incidents. The chance of chasing wildlife in time has been improved. UWA-Face is collecting more data through the better organization of crop raiding incidents which may improve knowledge on crop raiding hotspots. The law enacted the possibility for communities impacted by crop raiding to receive subventions which increase the reporting of such issues. The animal census does not show in increase in elephant sightings within the KNP. Movement patterns of elephants in the game corridor from the Queen Elizabeth National Park (QENP) might have been changed since electric fences were installed in the QENP. 8.000 seedlings of unpalatable plants have been provided to the local communities along the project boundaries to chase wild animals. Beekeeping is also practice as an alternative to avoid crop raiding. Information have been checked by the audit team. Requirements are fulfilled.
Revenue sharing for income generating projects/ ^{38/} .	During the monitoring period 2020-2023, the project approved 48 community group proposals for funding. 18 of those group proposals have been implemented for a mean input of 75.000.000 UGX. These projects were including beehives, pigs, goats, maize milling, threshing machines, motorcycles and catering tents. This is in addition to the 74 groups provides with funds in the last monitoring periods. In total since start of the project, 329.529.420 UGX have been donated for projects, which overpass the goal of providing 280.000.000 UGX by 2024. Revenue sharing for group proposal has been provided according to the following main points:

	Restructuring the management structure of the community revenue sharing program - Creating more capacity on management and follow-up of the community projects - Prioritizing activities, put activities with uncertain effectiveness on hold and develop new activities in close consultation with communities and stakeholders - Identify/developing follow-up activities (e.g. honey marketing, lead farmer training) - Improving monitoring (plan) of the ongoing activities
Illegal extraction of resources inside the national park/ ^{51/52/} .	The offenders database is available in Isunga. The number of poachers arrest during the current monitoring period increase. Due to the COVID pandemic, more working force having less jobs in the touristic sector have been working for the national park to enforce the law on site. As well, the communities surrounding the project area experienced more economic hardship which may have led to more illegal extraction of resources in the park. The project tries to reduce illegal activities via signing MoUs with locals for the use of resources, and organizing meeting to sensitize communities on conservation awareness, access to park resource and proposing income alternatives for poachers. Information have been checked by the audit team. Requirements are fulfilled.
Project impact on employment/ ^{46-48/}	The main social impact of the project is providing employment to local people. An overview of the number of people employed by the project is provided in CCB monitoring report/^{7/}. The data is recorded on a monthly basis. The average monthly employment figure in this monitoring period is 418 jobs. Information have been checked by the audit team. Requirements are fulfilled.
Enhance tourism opportunities by establishing native forest/ ^{53-55/}	Despite COVID-19, the amount of staff employed in the tourism sector increased in KNP. The park is expanding tourism activities, mainly close to the Sebitoli visitor center located in the northern part. A forest canopy walk is about to be constructed and the number of accommodations for tourists is increasing in the region as well. Chimpanzee habituating trek are now offered by the park, making KNP more attractive, requesting more staff on site to habituate Chimpanzee. Information have been checked by the audit team. Requirements are fulfilled.

Local sourcing of project inputs to benefit the local economy/ ^{59/}	During this monitoring period, more resources have been supplied to communities compared to the previous period. 412.234€ compared to 348.336€. More expenses have been done on food for workers in the field as well as the one for income generating projects. Information have been checked by the audit team. Requirements are fulfilled.
Skills training/ ^{IM1-IM15/}	Further skills have been trained during this monitoring period compared to the last one since the core focus of the project is shifting from reforestation toward biodiversity conservation and community development. Skill trainings were more focused on beekeeping, agroforestry, using reusable hygienic pads for girls, biodiversity monitoring, eco-charcoal making and using energy efficient stoves. For the 5th inventory of the project area, IFER provided training for Field-Map technology to UWA-Face staff. Information have been checked by the audit team. Requirements are fulfilled.

4.5.7 Community Monitoring Plan Dissemination (CCB, CM4.3)

The monitoring reports will be made available in hardcopy at the project office. Summaries of the monitoring report were distributed to stakeholders. Information meetings were organized to inform communities about monitoring results. The monitoring report for CCB and VCS will be make publicly available on the VERRA registry side of the project. This information was checked during interviews with communities. The requirement is fulfilled.

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

The following short and long-term community benefits have been identified:

Through the carbon revenue sharing fund, alternative income generating activities for smallholders/community members have been supported. The income generating capacity has been increased for local communities/^{38/46-48/}.

Livelihoods and capacity of women have been increased through the project thanks to the participation of women in the SBIA workshop. Women were actively involved in the design of the projects and in the decision-making process/^{64/}.

Through new agricultural practices such as agroforestry, food security and resilience to climate change have been improved among local communities. Water retention capacity is increased, negative impact of

heavy rains on erosion reduced. This makes agricultural yields more resilient to the impact of climate change, contributing to a higher level of food security in the project zone/^{83/}.

Active involvement of smallholders and community members is made possible through the project activities for decision making. Local communities were actively involved in the project activities design. Smallholders and local communities have permanent in the new management structure for carbon revenue sharing fund/^{37-39/83/}.

The project aims to reduce on a long-term human wildlife conflict. Smallholders and communities are benefiting as well of employment opportunities. Information have been checked by the audit team. The requirements are fulfilled.

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

During the SBIA workshop, community members and other stakeholders from all 12 parishes surrounding the project area were invited to identify risks and negative impacts the project could have on them. The exercise focused on determining whether the risk or negative impact would occur with high, medium or low likelihood. Participants were asked to identify mitigation measures to reduce, or even remove these risks all together. Participants in the workshop worked around trade-offs and identified the risks and negative impacts that were most important to deal with. Together with a list of focal issues generated on parish level about social and biodiversity-related factors that were deemed most important for the project, the process described above served as the foundation of the project's CCB program/^{64/}. Information have been checked by the audit team. The requirements are fulfilled.

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

Rural women has been identified as been a marginalized or vulnerable community group in the project area. Women in Uganda are shouldering most of the households responsibilities such as collecting firewood, looking for food during lean seasons and cooking.

The project has positive impacts in this regard:

- women can reach out proposal for carbon revenue sharing fund and gain economic independence in this regard/^{IM/}.
- the project employs women for reforestation and tending activities
- women have a seat in the management structure of the carbon revenue sharing fund
- Funding approval are gender sensitive/^{39/}
- Composition of the CAB is gender sensitive/^{IM/}.

Until now, no negative impact of the project has been reported by the community monitoring team. A re-assessment of negative impacts would be done if it would be the case.

Information have been checked by the audit team. The requirements are fulfilled.

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

The net impact on the well-being of women is seen as positive (see 3.5.10). In addition, SBIA workshop gave the opportunity to community members to be actively involved in decision making and design the project. The inclusion of women was emphasized in the identification and selection of key stakeholder participants for the SBIA workshop^{/64/}.

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

The new management structure for Carbon Revenue Sharing Program works as follow:

- The Community Steering Committee (CSC) approves community project proposals, make recommendation to UWA-Face management team for realistic implementation and supervise the proposal implementation. Members of the CSC are parish chiefs, politicians and members of conservation agencies.
- The Community Advisory Board (CAB) is formed by CSC members and community members, making connections between Community Project Groups and CSC. CAB members solve issues such as human wildlife conflicts. CAB are gender sensitive composed.
- Community Project Groups are directly involved in the designing of the implementation of the project through the proposal they reach to the CSC, since they define the direction in which carbon revenues are distributed.

Transparency is guaranteed through stakeholder consultation meetings and presentation^{/46-48/}. Carbone funding revenue is explained during such meeting to communities, which fund are available and how to proceed for a proposal^{/IM//35/38/39/}.

Revenues from the carbon credit selling are distributed as following^{/38a/}:

- 50% flows back to Greenchoice, helping to cover management costs
- 35% for UWA to continue biodiversity conservation activities
- 15% is deserved for the local communities surrounding the project area.

Information have been checked by the audit team. The requirements are fulfilled.

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

Smallholders/community members have fully participated in the design of the project through participation in the SBIA workshop at the start of the project's CCB activities. The management structure of the carbon revenue sharing fund has a bottom-up design which empowers smallholders/community members to file their own proposals for funding and thereby initiate income generating activities

themselves. By this means, smallholder/community members actively participate in designing the implementation of the project^{/64/}.

Information have been checked by the audit team. The requirements are fulfilled.

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

Implying local communities in the design and implementation of the project was a main goal while organizing the SBIA workshop for the CCB project's part^{/64/}.

The local project's staff are monitored and constantly under training for community monitoring, forest carbon monitoring, fire management, nursery management, use of GIS and conducting wildlife censuses^{/46-48/}.

The carbon revenue sharing fund is there to imply local communities in the development of the project according their needs through the proposal they reach out to the CSC. Representative of the community have seats in both CSC and CAB^{/38/39/}.

Information have been checked by the audit team. The requirements are fulfilled.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

Two biodiversity changes have been identified in the project area:

The establishment and restoration of native forest that supports and increases High Conservation Values on one hand, and the creation and protection of habitats for various threatened wildlife species (such as red colobus, chimpanzee, African golden cat, African Elephant, etc.).

The establishment and restoration of native forest has been monitored and quantified. 263 ha of recovering forest in connection with the existing forest has been planted during this monitoring period^{/62/}. No fire incidences in the project area occurred during this monitoring period. The natural regeneration of shade tolerant climax species increased and tree regeneration of pioneer species in the planted forest decreased. The number of tree species and tree biomass increased. The number of exotic species decreased. This was supported by the debarking of 216 exotic trees. Lantana camara was slashed and uprooted over 182.4 ha^{/28-31/}.

The creation and protection of habitats has been monitored and quantified. Transect walks in the project area have confirmed the presence of the endangered Chimpanzee (*Pan troglodytes*), Ashy Red Colobus monkey (*Ptilocolobus tephrosceles*) and African Elephant (*Loxodonta africana*) in the restored area^{/28-31/}.

Information have been checked by the audit team. The requirements are fulfilled.

4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

No change has been observed for mitigation actions since the validated CCB PD^{/7/}. See sections B2.3 and B4.2 of the CCB PD.

HCVs and biodiversity are maintained and enhanced through planting trees, removing exotics tree species and plants, preventing from fire, patrolling, involving researchers in the project area and monitoring the results of the project activities^{/46-48/74/}.

Information have been checked by the audit team. The project net impacts on biodiversity in the project zone are positive. No land was cleared or drained during the monitoring period as the observation made on site by the audit team^{/5/6/}. The requirements are fulfilled.

4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

As described in 5.1.1 and in the CCB PDD, there is a considerable positive impact of the project on biodiversity. No change has been observed since the validated CCB PD. The VCS carbon monitoring data provides sounded information indicating recovery of the native forest ecosystem. The animal census data provides a qualitative indication about the relation between forest recovery and animal species abundance^{/28-31/}.

Chimpanzee	The project has not adversely impacted habitats for Chimpanzee. In fact, the project has contributed to their protection by restoring the native tropical high forest vegetation within the borders of Kibale National Park.	Wildlife census ^{/29/31/}
Ashy Red Colobus Monkey	The project has not adversely impacted habitats for Ashy Red Colobus Monkey. In fact, the project has contributed to their protection by restoring the native tropical high forest vegetation within the borders of Kibale National Park.	Wildlife census ^{/29/31/}

Information have been checked by the audit team. The requirements are fulfilled.

4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

The project only uses native species for its reforestation activities (see PDD B2.1, article Omeja et al. (2011)).

See table under 2.4.2 “introduction of species” of the VCS monitoring report ^{77/} .	The planted tree species have been verified during the remeasurement of the carbon sampling plots of the project.	See species remeasured during the verification ^{13/}
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Invasive tree species are actively monitored and removed from the project area. The information is remaining in the monitoring reports^{46-48/} and the implementation verified by the audit team on site.

4.6.5 High Conservation Values Protected (CCB, B2.4)

No HCVs related to biodiversity in the project zone are negatively affected by the project. The restoration and natural regeneration taking place in the project area further enhances the HCV attributes.

Information have been checked by the audit team. The requirements are fulfilled.

4.6.6 GMO Exclusion (CCB, B2.7)

The project only plants native species that are raised in the nursery from seeds collected from natural trees and that are not genetically modified^{77/}.

This was confirmed during the onsite visit. The requirement is fulfilled.

4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

The project does not use fertilizers, chemicals, pesticides and biological control agents.

This was confirmed during the onsite visit. The requirement is fulfilled.

4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

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

This was confirmed during the onsite visit. The requirement is fulfilled.

4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

The project has a positive impact on biodiversity. Negative impacts on biodiversity haven't been detected during site visit outside the project zone^{5/6/}. This was confirmed during the stakeholder interviews^{IM1-IM17/}and through observations made onsite. Interviewees confirmed as well that wildlife is coming back since the project is existing. The regrowth of the forest provides a convenient habitat for numerous species. Those species have been partially sighted during the site visit^{5/6/} thanks to indicators detected on site such as elephant and buffalo dung/footsteps or chimpanzees' nests. Further results

demonstrating the existence of a rich biodiversity in the project area have been presented to the audit team such as the wildlife census made in 2022 /³¹/ and the report on fruit feed butterflies/^{28/30}/. Census are conducted every 5 years.

It can be concluded that the net effect of the project on biodiversity is positive. The requirements are fulfilled.

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

The objectives of the project for biodiversity monitoring are manifold. It aims to (1) conduct animal census in KNP to establish trends by 2024/^{28-31/74}/, (2) have all the degraded areas in KNP restored by 2024/^{46-48/74}/, (3) eliminate and control the exotics/invasive species in KNP by 2024/^{46-48/74}/, (4) monitor the change of tree species composition in the restoration area and finally/^{46-48/74}/ (5) monitor the ecological succession of the planted natural regenerated area/^{46-48/74}/.

Indicators have been checked by the audit team such as:

(1) Animal Census

- Number of wildlife censuses conducted
- Number of each animal species counted

(2) Degraded areas restored

- Number of hectares planted
- Number of seedlings planted
- Number of tree species planted
- Amount of forest carbon sequestration.

263ha of land have been planted during this monitoring period corresponding to the planting phases 18 to 20.

(3) Exotics/invasive species

- Number of exotic trees and species removed or debarked
- Size of area in m² cleared of certain exotic species such as *Lantana camara*

(4) Change of tree species composition

- Number of new tree species dispersed

(5) Ecological succession of planted/regenerated areas

- Measure of tree regeneration per stratum in the project area
- Evaluation of the species composition in tree regeneration per stratum
- Measure of tree biomass growth per stratum in the project area for all trees above 50 mm DBH

According to the census of tree species made during the VCS carbon monitoring campaign, clear trends can be seen that the tree biodiversity in project area is increasing as the planted forest grows older. The share of shade tolerant tree species is increasing whereas the share of pioneer trees is decreasing. It's a sign that the forest canopy is closing and the forest growing older. The number of tree species is increasing as well as the overall tree biomass (see graphic "Average tree biomass per stratum in CCB MR")^{7/}.

The requirements are fulfilled.

4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

The monitoring reports are made available in hardcopy at the project office. Summaries of the monitoring report are distributed to stakeholders. Information meetings are being organized to inform communities about monitoring results.

This information was confirmed by interviewees^{/IM/}. The requirements are fulfilled.

4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

Two trigger species have been identified for the project, namely the Chimpanzee (*Pan troglodytes*) and the Ashy Red Colobus Monkey (*Ptilocolobus tephrosceles*).

The project scenario made possible the Chimpanzee population to grow over years. Chimpanzee benefit from forest restoration and fire prevention since their habitat and its food availability is restored, increased and protected. The small scale-wildlife census confirmed the establishment and increasing numbers of Chimpanzee in the restored area. According 2019 KNP Chimpanzee census, the overall population is increasing, mostly in the southwest sectors of the park area^{/28-31/}.

Similar to Chimpanzee, Ashy Red Colobus population is benefiting from forest restoration and fire prevention. According to the census made during the monitoring period and before, their presence is

confirmed and expected to increase since their original habitat is increasing. The project area is moving toward a primary forest^{/28-31/}.

Information has been checked by the audit team. The requirement is fulfilled.

4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

Additional to the restoration and protection of habitat for these trigger species, the project both directly and indirectly contributes to the protection and conservation efforts of UWA. Examples are the UWA-FACE revenue sharing from the sales of carbon^{/38/39/}, the construction of a ranger outpost near Kayante village, the employment of additional two rangers in the project areas^{/IM/}, addressing Human-wildlife conflicts^{/56-58/}, supporting community income generating activities^{/37/39/} and raising the conservation awareness to communities during meetings and presentation^{/IM/}.

Information has been checked during site visit and through references. The requirement is fulfilled.

4.7 Additional Project Implementation Information

No additional project implementation is relevant for reporting here as details on project implementation are included in preceding sections.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report; no further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

The GHG statement is the responsibility of the project proponent. The project conforms with the verification criteria for projects and their GHG emission reductions and removals set out in VCS Version 4.6. The project has been implemented in accordance with the project description and subsequently validated variations.

The verification of the GHG statement was conducted in accordance with ISO 14064-3:2019.

5.2 Verification Conclusion

PRIMAKLIMA e.V.. has commissioned the TÜV NORD JI/CDM Certification Program to carry out the Verified Carbon Standard (VCS) 5th and joint with Climate, Community & Biodiversity (CCB) 4th periodic verification of the project Natural High Forest Rehabilitation Project on Degraded Land Of Kibale National Park, VCS reference No. 673, for the monitoring period 01.03.2020 to 28.02.2023, with regard to the relevant requirements for VCS and CCBS.

Based on the documented evidence and corroborated by an on-site assessment, TÜV NORD can confirm that:

the project has been implemented and operated as per the validated PD;

- the project description is in compliance with the PD following the CCB Version 3.1 and VCS standards 4.6.
- the monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS and CCB requirement;
- the monitoring is in place as per the applied baseline and monitoring methodology;
- the monitoring complies with the monitoring plan in the validated PD;
- the monitoring plan in the validated PD is as per the applied baseline and monitoring methodology.
- the project complies with the verification criteria for projects set out in the Third Edition of the CCB Standards

The GHG removals by sink were calculated correctly on the basis of the approved monitoring methodology AR-ACM0003 “Afforestation and reforestation of lands except wetlands”, version 02.0 and the monitoring plan in the validated CCB and VCS PD.

Verification period: From 01-March-2020 to 28-February-2023

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

The non-permanence risk rating (%)	15
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	N/A
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	N/A

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01-Mar-2020 to 28-Feb-2023	0	123.300	0	18.495	18.495	104.805	104.805
Total	0	123.300	0	18.495	18.495	104.805	104.805

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Mar-2020 to 28-Feb-2023	2,164,561	1,536,461	29%	The remeasured growth is lower than expected since the planted project area is smaller than planned.
Total	2,164,561	1,536,461	29%	-

Freiburg im Breisgau, 21 August 2024



Martin Gavant
TÜV NORD JI/CDM Certification Program
Verification Leader

Hannover, 21 August 2024



Alexandra Nuske
TÜV NORD JI/CDM Certification Program
Final Approval

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

NONE

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
ARR	Afforestation, Reforestation and Revegetation
AFOLU	Agriculture, Forestry and Other Land Use
BAU	Business as usual
CAR	Corrective Action Request
CCB	Climate, Community & Biodiversity
CCBA	Climate, Community & Biodiversity Association
CDM	Clean Development Mechanism
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CP	Certification Program // Crediting Period
DNA	Designated National Authority
EB	CDM Executive Board
ER	Emission Reductions
ETS	Emission Trading Scheme
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GMO	Genetically modified organism
GS	Gold Standard
HCVs	High Conservation Values
IFM	Improved Forest Management
IPCC	Intergovernmental Panel on Climate Change
JNR	Jurisdictional and Nested REDD+
MP	Monitoring plan
MR	Monitoring Report
NDRC	National Development and Reform Commission
NPRA	Non-Permanence Risk Analysis
PD	Project Description
PP	Project Participant
PRA	Participatory Rural Appraisal
QC/QA	Quality control/Quality assurance
REDD	Reduced Emissions from Deforestation and Degradation
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VVB	Validation/Verification Body

APPENDIX 3: DOCUMENTS REVIEWED OR REFERENCED

No.	Author	Title	References to the document	Provider
1.	UNFCCC	Afforestation and reforestation Methodology	AR-ACM0003 “Afforestation and reforestation of lands except wetlands”, version 2.0.0	UNFCCC website
2.	CCBA	CCB Program Rules, version 3.1	https://verra.org/project/ccb-program/rules-requirements-and-guidance/	CCB website
3.	CCBA	CCB Standard, version 3.1	https://verra.org/project/ccb-program/rules-requirements-and-guidance/	CCB website
4.	Google	Google Earth	Google Earth Map	Public software
5.	PP	KML file of project area	KML file of project area submitted to VERRA	PP
6.	PP	KML files	6_Kibale Project Boundary	PP
7.	PP	Monitoring report	7_VCS_Monitoring_Report_Kibale_2020-2023_v1.1 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.2 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.3 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.4 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.5 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.8 7_VCS_Monitoring_Report_Kibale_2020-2023_v1.9 7_CCB_Monitoring_Report_2020-2023_v1.1 7_CCB_Monitoring_Report_2020-2023_v1.2 7_CCB_Monitoring_Report_2020-2023_v1.3 7_CCB_Monitoring_Report_2020-2023_v1.5 7_CCB_Monitoring_Report_2020-2023_v1.6	PP
8.	VCS	Monitoring Report Template	CCB_VCS_Monitoring_Report_Template_CCBv3.1-VCSv3.4	VCS website
9.	PP	Non-permanence risk report	VCS Non Permanence Risk Report Kibale 2020-2023 v1.2	PP

9a	PP	Justification NPRA Tool Kibale	9a_Justifications NPRA Tool Kibale	
9b	PP	NPRR	9b_VCS Non Permanence Risk Report Kibale 2020-2023 v1.2	
9c	VCS	IPCC WGI reference region shape file	9c_IPCC-WGI-reference-regions-v4.shp	
10.	VCS	AFOLU Non- Permanence Risk Tool, Version 4.2	https://verra.org/project/vcs-program/rules-and-requirements/	VCS website
11.	Face the Future	Project Description CCB and VCS	11_PROJ_DESC_673_05SEP2011 11_PDD_Kibale_CCB_v3.1	PP
12.	VCS&CCBA	Project Development Process	“VCS+CCB Project Development Process” (version 3.1)	VCS website
13.	PP	Sampling plots inventory	KibaleAudit23_Measurments	PP
14.	UNFCCC	Methodologic al tool	Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities (Version 01.0)	UNFCCC website
15.	UNFCCC	Methodologic al tool	Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities, version 04.2	UNFCCC website
16.	UNFCCC	Methodologic al tool	Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity, version 02.0	UNFCCC website
17.	UNFCCC	Methodologic al tool	Calculation of the number of sample plots for measurements within A/R CDM project activities, Version 02.1.0	UNFCCC website
18.	TUV NORD	Validation report	2023_12_CCB+VCS_FVR_Kibale_AR_VER_4	VCS website
19.	VCS	VCS Program Definitions, Version 4.4	https://verra.org/project/vcs-program/rules-and-requirements/	VCS website
20.	VCS	VCS Program Guide, Version 4.4	https://verra.org/project/vcs-program/rules-and-requirements/	VCS website
21.	VCS	VCS Standard, Version 4.6	https://verra.org/project/vcs-program/rules-and-requirements/	VCS website
22.	CTI	Verification report	Verification report for previous periodical verifications for the project	VCS website
23.	VCS	Verification Report Template	CCB_VCS_Verification_Report _Template_CCBv3.1_VCSv3.4	VCS website

24.	Gold Standard Organization	Gold Standard	http://www.goldstandard.org/	Website
25.	IPCC	IPCC publications	www.ipcc-nggip.iges.or.jp	Website
26.	UNFCCC	UNFCCC	http://cdm.unfccc.int	Website
27.	VCS	VCS	http://www.v-c-s.org/	Website
28.	PP	Report fruit feeding butterfly monitoring 2021	28_20210906_Report_fruit_feeding_butterfly_monitoring	PP
29.	PP	Raw data mini wildlife census	29_Raw_data mini wildlife census	PP
30.	PP	Report fruit feeding butterfly monitoring 2022	30_Report_fruit_feeding_butterfly_monitoring2022	PP
31.	PP	Mini census UWA-Face KNP	31_UWA-Face KNP mini census 2022	PP
32.	PP	Communities surrounding the project area	32_Communities surrounding the project area (1)	PP
33.	PP	Copy of all funded projects	33_Copy of All funded projects (002)	PP
34.	PP	Organigram description	34_Csc cab.editing (002)	PP
35.	PP	Steering Committee description	35_FORMATION OF STEERING COMMITTEE FOR LIVELIHOOD PROJECTS (002)	PP
36.	PP	Meetings with communities	36_Kopie van MEETINGS_ (002)	PP
37.	PP	Livelihood project description 2022	37_Livelihood Projects 2022	PP
38.	PP	Revenue sharing 2020 and 2022	38_Revenue sharing projects, received, approved, funded 2020 and 2022	PP
38a	PP	Cooperation agreement between UWA and FtT 2015	38a_Cooperation Agreement FtT - UWA 2015	PP

39.	PP	Selection criteria for livelihood proposal	39_SELECTION CRITERIA (002)	PP
40.	PP	Seedling input for woodlot establishment	40_woodlot establishment.1	PP
41.	PP	Fire line trenches	41_Example_fire_lines_trenches	PP
42.	PP	Grievance procedure and examples	42_Example_grievance	PP
43.	PP	Example poachers arrest	43_Example_poachers_arrest	PP
44.	PP	Example proposal and criteria	44_Example_proposal_criteria	PP
45.	PP	Example report skilling for girl	45_Example_Report_Skilling_girl	PP
46.	PP	Annual reports Project activities 2019 - 2022	46_Annual reports	PP
47.	PP	Monthly reports Project activities 2020 - 2023	47_Monthly reports	PP
48.	PP	Quarterly reports Project activities 2020 - 2023	48_Quarterly reports	PP
49.	PP	Listing MoUs KNP 2017-2025	49_Copy of STATUS OF MOUS IN KNP 2023 (002)	PP
50.	PP	Example of MoU for resource extraction	50_Example_MoU_resource_extraction	PP
51.	PP	Prosecution Report 2021-2022	51-Annual Prosecution Report July 2021-June 2022	PP
52.	PP	Arrests in KNP	52-Arrests in KNP_	PP
53.	PP	Summary statistics of	53-Copy of summary statistics 2019-2020 (002)	PP

		park visitors 2019-2020		
54.	PP	Annual tourism statistics of KNP 2021-2022	54-Copy of KNP TOURISM ANNUAL STATISTICS 2021-2022 (002)	PP
55.	PP	Visitor statistics 2020-2021	55-Kopie van KNP Visitor Statistics 2020-2021 (002)	PP
56.	PP	Inventory problem caused by animals 2020	56-Problem animals 2020	PP
57.	PP	Inventory problem caused by animals 2021	57-Problem animals 2021	PP
58.	PP	Inventory problem caused by animals 2022	58-Problem animals 2022	PP
59.	PP	Trial balances 2020-2023	59-Trial balances	PP
60.	PP	VCS data for emission quantification reduction calculations	60-VCS	PP
61.	PP	Worldbank Countries indicators	https://www.worldbank.org/en/publication/worldwide-governance-indicators	Website
62.	PP	Project description KNP Face website	https://facethefuture.com/projects/uganda-kibale-reforestation	Website
63.	PP	Uwa-Face Plan of Activities 2016	63_160423 UWA-Face Plan of Activities 2016	PP
64.	PP	SBIA Report 2015	64_20150520_ SBIA Report for Kibale Rehabilitation Project_Final	PP
65.	PP	Addendum 2 Agreement CO ₂ offset 2009	65_Addendum 2 to Agreement for CO ₂ offset (2009)	PP
66.	PP	Banana Prices	66_Banana prices	PP

67.	PP	Banana Yields	67_Banana yields	PP
68.	PP	CCB Monitoring Plan	68_CCB_Monitoring_Plan_v2.1 (12)	PP
69.	PP	Plan of Operation 2023-2027	69_Edited_Plan of Operation 2023-2027_JK_2	PP
70.	PP	Third National Communication to the United Nations Framework Convention on Climate Change	70_Final TNC Uganda	PP
71.	PP	Fire Risk and Mitigation strategies	71_Fire Risk and Strategies for mitigating fire risk	PP
72.	PP	Form of Agreement Kibale 1994	72_Form of Agreement Kibale (1994)	PP
73.	PP	General Conditions CO ₂ offset	73_General Conditions of Contract for CO ₂ offset	PP
74.	PP	General Management Plan	74_Kibale_National_Park_GMP_2015-2025	PP
75.	PP	MoU Government of Uganda and Stitching Forests Absorbing Carbondioxyde Emission	75_MoU (1994)	PP
76.	PP	NPV Opportunity Costs	76_NPV_opportunity costs	PP
77.	PP	Plan of Operations	77_Plan of Operations 2009	PP
78.	PP	Planting Agreement Greenchoice	78_Planting Agreement_GC	PP
79.	PP	Planting Agreement J.P.Morgan Ventures Energy Corporation	79_Planting Agreement_JPM	PP

80.	PP	Uganda Wildlife Statute 1996	80_The Uganda Wildlife Statute 1996	PP
81.	PP	NDC Uganda 2022	81_Updated NDC _Uganda_2022 Final	PP
82.	PP	Social Impact Analysis 2000	82_UWA Face project_Social Impact Analysis Final Report Sept 2000	PP
83.	PP	Face The Future Agroforestry Project	83_UWA_FtF_Agroforestry Project	PP
84.	PP	Stakeholder Presentation	84_Kibale_stakeholder_presentation_2023_ v.1	PP
85.	PP	Meetings 2020-2022	85_Meetings 2020-2022	PP
86.	PP	Meetings 2023	86_summary of meetings 2023	PP
87.	PP	GIS Documents	87_GIS	PP
88.	Laser Technology Inc.	TruPulse 360R Laser Technology Inc Manual	LTI TruPulse 360R User's Manual (lasertech.com)	LTI TruPulse 360R User's Manual (lasertech.com)

APPENDIX 4: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

Table 1. CL from this validation

CL ID	01	Section no.	VCS Report Reference NBS – 4.	Date : 19/12/2023
Description of CL				
The project proponent uses NBS references for the calculation and quantification of biomass in the project area as per the 4 th monitoring report provided to the VVB. Please provide a reference/literature source where the different elements originating from the NBS (parameters, factors, allometric equations) are mentioned in the VCS monitoring report.				
Project participant response				Date : 22/12/2024
A copy of the NBS report 1992 by the Forestry Department in Uganda is provided as a pdf file to the auditor as reference. Also 2 references made to the NBS report in the VCS MR is further specified.				
Documentation provided by project participant				
☐	Changes in the PD	Section(s):Entire document		New version No.:
☐	Changes in XLS	Worksheet(s):		New version No.:
☒	Other: Clarification	Copy of report provided as pdf and some references in VCS MR specified (CL 1 Folder)		
DOE assessment				Date: 19/01/2024
The PDF reference “NBS_Uganda_1996_Technical_Report_Phase 1” has been provided to the auditor. The conversion factors for the tree species to help determining density and moisture content are presented in Appendix K of the document “List of Basic Density and Moisture Content at Air Dry Condition of species measured under the National Biomass Study”.				
The finding can be closed.				
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CL ID	02	Section no.	CCB Report -Theft	Date : 19/12/2023
Description of CL				
Some community members were mentioning during the interview on the 14th of December thief activities (crops, trees for agroforestry, honey) among the communities. Please clarify if this issue is considered and how the project proponent will handle it.				
Project participant response				Date : 22/12/2024
The project indeed is aware of these theft activities and tries to mitigate the impacts of theft among community members.				

Firstly, the project tries to mitigate theft among livelihood group members supported by the project by supporting the livelihood groups to set up a 'group constitution' (attached find, as an example, the constitution of the Imam Dawa Association supported by the project). These constitutions are guided and approved by the District community development officer. A constitution may include a code of conduct how group members should act within the group. Also, these group constitutions may include information on what activities will disqualify a group member from participating in the group. Furthermore, in case a project beneficiary reports that assets have been illegally taken from him or her, the project's community conservation team always advises the beneficiary to contact local council 1 or the police.			
Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	The constitution of the Imam Dawa Association can be found in the CL 2 folder that has been shared with the audit team.	
DOE assessment			Date: 19/01/2024
The project proponent is aware of the thief issue and try to reduce such activities while binding local communities with signing group constitutions. The project proponent has limited resources from the carbon revenue sharing fund and can't satisfy every need of all surrounding project areas. Thefts are also monitored and not eligible to participate to any funded activities from the project. The finding can be closed.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	03	Section no.	CCB Report - Grievance mechanisms	Date : 19/12/2023
Description of CL				
The communities interviewed didn't have clear knowledge on grievance mechanisms instituted by the project. Please clarify if any strategy to tackle this issue is considered by the project proponent.				
Project participant response				Date : 22/12/2024
As mentioned in the VCS monitoring report, the Grievance Mechanisms Instituted by the project can be found in the project's CCB PDD (V3.1) section G3.8. The grievance redress procedure document will be made available for the auditors attached to this document. Since community members interviewed did not have clear knowledge on grievance mechanisms instituted by the project, the project will make sure to provide an overview of the grievance mechanisms instituted by the project to community members during the upcoming community visits that the community conservation team conducts. These community visits are continuously held throughout the year covering all parishes surrounding the project area. In this manner, the project will make sure that local community members will become better aware of the grievance mechanisms that the project has put in place.				

Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	The Grievance Redress Procedure has been made available in the CL 3 Folder that has been shared with the audit team.	
DOE assessment			Date: 19/01/2024
The grievance mechanisms are described in the CCB PDD (see document in VERRA registry “PDD Kibale CCB v3.1”). The grievance redress procedure for the project has been provided to the auditor and some further action will be taken from the project proponent to make these mechanisms clearer to the local communities. This finding can be closed. A FAR on this topic has been opened.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	04	Section no.	CCB Report – SBIA 4.	Date : 19/12/2023
Description of CL				
Please clarify how the SBIA revision process will take place, i.e. procedure, timeframe, stakeholders, etc.				
Project participant response				Date : 22/12/2024
The UWA-Face project is currently working on designing a new plan of activities for the upcoming ten years (2024-2034). In order to do this, the project will consult local stakeholders on focal issues for the project and what kind of activities the project should focus on to tackle these focal issues. It is proposed that the project will first organize two local community consultation workshops. One for the communities East of the KNP boundary and one for communities West of the KNP boundary. During these workshops local community representatives will be divided into groups to re-identify focal issues and project activities. Furthermore, the project will organize a consultation meeting with Technical and Local Leaders in which the project's achievements in the past, and the project's vision towards the future will be discussed. During this consultation meeting with Technical and Local Leaders there will also be space to discuss any opportunities for aligning project activities with other programs of, for instance, the government, NGOs or researchers. Lastly, the project will also organize a meeting with UWA staff to discuss achievements and way forward, and how to align this way forward with the broader activities of UWA in KNP. The workshops and consultation meetings will likely take place in February or March 2024 (exact dates still need to be confirmed). The project team will align its vision for the upcoming ten years with the (new) focal issues and project activities identified by the local stakeholders. This will result in a new plan of activities (2024-2034) which will include focal issues, project activities and objectives. The aim is to have the new plan of activities finished by the end of 2024. A more preliminary overview of the workshops and consultation meetings to be held in February/March can be found in the 221223 Updated Workshops document attached.				
Documentation provided by project participant				
☐	Changes in the PD	Section(s):Entire document	New version No.:	
☐	Changes in XLS	Worksheet(s):	New version No.:	

☒	Other: Clarification	In the CL 4 folder that has been shared with the audit team the preliminary overview of the workshops and consultation meetings to be held in February/March have been uploaded.
DOE assessment		Date: 19/01/2024
The project proponent plan in Q1 2024 workshops to calibrate with local communities the new project activities according to needs and issues local communities are facing. As well, the project will be organizing consultation with technical staff and local leaders of the project to better define the new project activities, in collaboration with the government, NGOs or researchers. Additionally, discussions are planed with UWA to better calibrate their role in the KNP and aligning it with the project activities. The finding can be closed.		
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed

Table 2. CAR from this validation

CAR ID	01	Section no.	General - NPRR	Date : 19/12/2023
Description of CAR				
The project proponent has been using the former version of the AFOLU Non-Permanence Risk Assessment Tool v4.2. A new version has been published in fall 2023 and shall be used for the 4th verification. Please adapt the analysis accordingly using the correct version of the tool.				
Project participant response				Date : 22/12/2024
The new version of the AFOLU Non-Permanence Risk Assessment Tool v4.2 has been submitted to the auditors.				
Documentation provided by project participant				
☐	Changes in the PD	Section(s):Entire document		New version No.:
☐	Changes in XLS	Worksheet(s):		New version No.:
☒	Other: Clarification	See Verra Project Hub for NPRA and CAR1 folder in submission file to the audit team.		
DOE assessment				Date: 19/01/2024
The new version of the AFOLU Non-Permanence Risk Assessment Tool was successfully submitted, the justification for the answer to the NPRA deeply described and well referenced. The references have been submitted to the audit team. No further non-conformity has been identified. The finding can be closed.				
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID	02	Section no.	General	Date : 19/12/2023
Description of CAR				
Please check and provide additional references in the VCS and CCB monitoring reports to sustain mentioned facts and numbers.				
Project participant response				Date : 22/12/2024

All comments made by the auditor in the VCS and CCB monitoring report on the inclusion of references to sustain facts and numbers have been processed. The updated versions of both the VCS and CCB monitoring report are shared with the audit team.			
Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	CCB_Monitoring_Report_2020-2023_v1.1 VCS_Monitoring_Report_Kibale_2020-2023_v1.1	
DOE assessment			Date: 19/01/2024
Additional references have been included in the VCS and CCB monitoring reports. The finding can be closed.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CAR ID	03	Section no.	CCB Report Crop raiding – 4.	Date : 19/12/2023
Description of CAR				
Crop raiding remains an important issue for the communities. Please clarify which strategy the project proponents are considering to tackle these problems and improve the situation. • Please provide information about the process in place when local communities report crop raiding issues. • Please clarify how the project proponent support the local communities to get compensations when talking about crop raiding				
Project participant response				Date : 22/12/2024
The project has already several Human-Wildlife Mitigation Measures in place to mitigate the negative effects of Human Wildlife Conflicts (HWC) (primarily by Elephants) on local communities. The project has (where possible) established elephant trenches around the full National Park boundary in the project area which borders with community land. The project is and will maintain these established trenches periodically to ensure their effectiveness in keeping elephants within the National Park. In areas where digging an elephant trench is not possible such as in swampy or rocky areas, the project is, and will work, on other mitigation measures. Community livelihood groups surrounding the project area have been supported with beehives. By strategically placing these beehives, one can create a so-called beehive fence that deters elephants from crossing into community land. Furthermore, in the upcoming monitoring period, the project will start the construction of boardwalks in swampy areas where no elephant trenches can be established. Elephants are naturally scared to walk on the boardwalks. As an additional measure to deter the elephants from crossing the boardwalks, they will be rubbed in with Chili-oil. The boardwalks will connect with the elephant trench and thereby form a continuous barrier for elephants between the National Park and Community land. Moreover, the project is supporting community groups to plant unpalatable crops near the boundary with the National Park in the project area. Besides the abovementioned physical mitigation measures, such elephant trenches, beehive fences, boardwalks, and the planting of unpalatable crops, to reduce the impact of crop raiding events, the project is also working to establish close and streamlined communication channels between UWA and the local communities adjacent to the project area. This because a lot of damage to crops can be prevented if there is a timely response from UWA rangers to the crop raiding site. Namely, if the response is in time, elephants (or other wildlife) can be chased away before entering people's garden. The project				

works to establish these close communication channels between UWA and the local communities by the appointment of wildlife scouts within local communities. These wildlife scouts are community members who are familiar with procedures on how to handle when there is a threat of crop raiding. Subsequently, the project organises awareness meetings on problem animal management and compensation regulations (we have attached a document that shows what kind of meetings have been conducted by the community conservation team, these meetings include problem animal management and meetings on compensation regulations). During these meetings the project discusses with local community members the construction of beehive fences, construction of boardwalks, how to timely report crop raiding incidences to UWA, how to better cooperate with UWA to resolve HWC, and the project provides guidance on procedures to obtain compensation from the government after a crop raiding incident. In the unfortunate case of a crop raiding event occurring on community land, UWA rangers are often called upon to scare the animals away at first. UWA rangers are alerted by community members through reporting the incidence to the local village leader, directly to the UWA-Face project, or to the nearest UWA outpost. In case wildlife could not be chased away in time and the farmer sustained crop losses, the project's community conservation team drafts an assessment report on the crop raiding event including the amount of crops that have been lost. This report is important for receiving compensation from the government for the incurred crop losses. Additionally, the affected community members is then taken through the compensation process to make sure they understand the procedure to be followed for requesting compensation. Unfortunately, the influence of the project is limited in the extent to which it can make sure farmers are truly compensated for their crop losses since the compensation process is a governmental organized matter.

Documentation provided by project participant

☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	Supporting documents can be found in the CAR 3 Folder that has been shared with the audit team.	

DOE assessment
Date: 19/01/2024

The project proponent put in place different strategies to avoid crop raiding caused by elephants in the surrounding communities of the project. Among other trenches are maintained and checked on a periodic basis. In areas where building trenches is not possible such as rocky or swampy areas, boardwalks are planned. Additionally, chasing elephants is eased while setting beehives on the edge of the culture areas. Unpalatable crops and boardwalks rubbed in with chili oil are also seen as efficient measure to refrain elephants.

The project proponent is streamlining communication channels between UWA and the local communities concerned by crop raiding to ease the wildlife scouts to operate in the affected areas on time.

To better anticipate crop raiding, the project proponent organizes awareness meeting as well for local communities on prevention measures. Support is also provided to report such issues for compensation to the government. The project proponent assesses the reported crop raiding and follow up on the procedures to get compensation for impacted communities.

Many strategies are in place and are being developed to tackle crop raiding in a preventive and supporting manners once damages are caused, striving to improve the situation for local communities.

The finding can be closed.

Conclusion	☐ Additional action should be taken (finding remains open) ☒ The finding is closed
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CAR ID	04	Section no.	CCB Report Agroforestry - 3.4.1	Date : 19/12/2023
Description of CAR				
The project is facing new challenges as the planting has come to an end and now the focus and revenue sharing shall go towards IGAs/Climate Change Adaptation for the surrounding communities. One important component is the development of a training program for Agroforestry. Agroforestry was introduced to parts of the communities on a trial basis. It is not fully clear what strategy the project is following to ensure benefits for all communities surrounding communities. Please provide further information/details about next steps to be taken, potential milestones, timelines, partnering organizations and if the development of a broader agroforestry program is integrated into the upcoming SBIA, etc.				
Project participant response				Date : 22/12/2024
As mentioned in your description the project is going into a new phase now. The project will focus more and more on community development and biodiversity conservation since the planting activities have been completed this year and maintenance will only continue for the upcoming 5 years and then stop. With both the finishing of planting activities and the end of the previous 10-year plan of activities, the project is currently at a point where it will carefully evaluate the achievements up till now and look ahead by drafting a new plan of activities in the upcoming 10 years. The need to design of a new plan of activities is considered to be a great opportunity to renew and increase focus on the community development and biodiversity conservation component of the project. With respect to the community development component the project's team is looking to narrow its focus in terms of the amount of project activities. Whereas, in the past, the project has been successfully involved in many different types of community development activities (such as supporting livelihood groups in an array of different types of activities, skilling and capacity building, employment creation through reforestation activities and elephant trench excavation, supporting local communities to take up agroforestry practices, etc.) the idea now is to narrow focus on fewer types of community development activities that have a higher upscaling potential. The idea is to concentrate its community development activities on promoting sustainable agriculture and agroforestry. Since the large majority of local community members surrounding the project area is involved in agriculture, the project sees a large potential for upscaling and promoting sustainable agricultural and agroforestry practices. Furthermore, this would align very well with the overall project activities of boosting carbon sequestration, mitigating the negative impacts of climate change which are already experienced in the area, increasing biodiversity, and contributing to sustainable development for local communities adjacent to the project area. Focusing the community development component towards project activities on sustainable agriculture and agroforestry will be a pillar of the new plan of activities for the upcoming 10 years. During the workshops and consultation meetings that will be held in February/March next year the project will present this new focus to the local stakeholders. This new plan of activities is planned to be finalized by the end of 2024. In the meantime, the project will work on a solid plan to design what kind of project activities will be implemented, how they will be implemented, and what partner organisation will be chosen to guide the set-up of a community development program directed towards sustainable agriculture and agroforestry. As described in the CCB Monitoring Report, the project already has experience with promoting agroforestry practices in the project area. However, when it comes to setting up a large scale, well-organized program on this topic the UWA-Face organisation is less experienced. Therefore, the project will embark on searching for a partnering organisation, such as Vi Agroforestry or Kahangi Estate (with whom the project has worked in setting up its agroforestry pilot) to guide the project in setting up such a program. The project will explore establishing two training centres to train farmers in sustainable agricultural and agroforestry practices, one on the east side of the project area and one on the west side of the				

project area, to make sure communities at both sides of the project area will be given the chance to equally benefit from the program. All farmers from parishes surrounding the project area will be given the chance to apply for training. As mentioned before, in the upcoming year the project will work on the set-up of this program and this includes the content of trainings provided in the training centres. Although, the content of the trainings still needs to be determined, it is important for the project that training content will include increasing (preferably native) tree cover on community land, practices that will make farmers more resilient to climate change, and practices that will result in an increase of farmer yields over time and thus farmer income. The community conservation team will be responsible for following up on the farmers that received training from the project. Follow-up visits will be digitally registered using ArcGIS online tools. Data collected will be visualized in online dashboards freely and continuously accessible for everyone.			
Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	No supporting documents	
DOE assessment			Date: 19/01/2024
The project has been involved in the past in various type of community development activities. The strategy is now to focus on certain of these activities having a higher upscaling potential. Sustainable agriculture and agroforestry will be the focus followed for the next 10 years by the project developer since the majority of the surrounding communities are involved in agricultural practices. Developing sustainable agricultural practices and agroforestry is going to be a pillar of the next plan of activities. Workshop and consultation meetings are planed in this regard with the local communities early 2024, with a final version of the plan at the end of the same year. The exact project activities are still under definition. UWA-Face will be seeking for support from experienced partner activities in sustainable agriculture and agroforestry to improve the impact of the new action plan. 2 training centers for farming purposes are planed in the project area (East and West side) with equal chances for communities to assist at such trainings. The community conservation team from UWA-Face will be monitoring the impact of the training on the community. Next steps to be taken for Agroforestry aspect of the project are planed and reflected. Milestones have been identified for the implementation of the new action plan with a broad timeline. The finding can be closed.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CAR ID	05	Section no.	VCS Reports 1-5	Date : 26/02/2024
Description of CAR				
- General: Tables have been deleted all over the document as they are not applicable. Nevertheless, the VCS template asks in many chapters to insert an "N/A" in case the table is not relevant. Please re-insert the tables. - There are some automatic references in the MR. They are not found in VVBs version of the documents. Please check. You find a comment in the MR. 1.11.1: It has not been clearly stated that the project activity is not affected or accounted by any of the Ugandan NDSc Updated NDC Uganda 2022 Final.pdf (unfccc.int) 1.12: Clarify if one or two taxi groups received a motorcycle.				

5. 2.2 This section asks to fill out the table of the MR template "describe the risks identified at validation".
6. 2.3.3: This section asks to "demonstrate how the project continues to recognize..." It does not ask for the status in the PD.
7. 2.3.5 A combined MR for VCS and CCB can be applied to avoid doubling of information. In this case you chose two separate documents. Please insert respective information on benefit sharing also in this VCS report.
8. 2.4 The VCS template gives clear guidance how to fill out this section. Please apply accordingly.
9. 3.1: No information was provided whether any loss of carbon occurred during the monitoring period as requested by the report template.
10. 3.4: Re-insert the tick boxes "yes" / "no"
11. 4.1: Parameter a,b,c,d: Here a justification of choice of data (why did you chose this reference) is requested.
12. 4.1: Parameter CFa: Here a justification of choice of data (why did you chose this reference) is requested.
13. 4.1: Parameter CFb: Here a justification of choice of data (why did you chose this reference) is requested.
14. 4.1: Parameter CFc AND FOLLOWING: Here a justification of choice of data (why did you chose this reference) is requested.
15. 5.4, Table 18: The 73% is the archived total, not the difference percentage. The difference would be 27%.

Project participant response

Date : 26/02/2024

VCS:

1. All the missing tables have been included in the 0403247_VCS_Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team.
2. All automatic references that gave an error notification in the document have been adjusted.
3. As commented in the 0403247_VCS_Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document: The NDCs are not an Emission Trading Program or Binding Emission Limits, that is why it is not mentioned in section 1.11.1 whether the project activity is accounted for under Uganda's NDC.
4. Two taxi groups have been supported with a motorcycle during the monitoring period. (Supporting Document: Livelihood Projects 2022)
5. Table included in the 0403247_VCS_Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team.
6. Section updated in the 0403247_VCS_Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team : "A large part of the project staff and the UWA staff come from the region itself and are therefore very much aware of the local cultural conditions and are experienced in working with local communities in this specific region. Furthermore, the project area can be considered a HCV4 area that provides "Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes". Through its successful restoration activities, the project is restoring water catchments and thereby increasing the resilience of local people to the negative effects of climate change. Furthermore, the projects contributes to the conservation of KNP which is an important ethno-botanical resource. For more information on HCV's see section B1.2 of the CCB PDD (V3.1)."
7. Point on combined MR report for VCS and CCB noted. Table on benefit sharing in section 2.3.5 included in the 0403247_VCS_Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team.

8. Table inserted and section adjusted. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 9. Information on whether loss of carbon occurred during the monitoring period included in section 3.1. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 10. Tick box re-inserted. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 11. Justification included. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 12. Justification included. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 13. Justification included. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 14. Justification included. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team. 15. Table adjusted. See 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT document that was shared with the audit team.			
Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	Supporting documents: Livelihood Projects 2022, 0403247_VCS_ Monitoring_Report_Kibale_2020-2023_v1.2_TR_BVDT	
DOE assessment			Date: 07/03/2024
1. The missing tables have been added. 2. The automatic references missing have been corrected. 3. NDC is not part of the 1.11.1. Clarification accepted. 4. Number of taxi groups has been clarified. 5. Risks identified at validation has been described. 6. Demonstrations have been provided. 7. Information on benefit sharing has been included. 8. The section 3.1 has been filled out accordingly to the template. 9. Information on loss of carbon has been provided. 10. Tick boxes have been included. 11-14. Justification to the parameters has been provide. 15. The difference percentage have been adjusted in table 18.			
The findings can be closed.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CAR ID	06	Section no.	CCB Report 1-5	Date : 26/02/2024
Description of CAR				
1. 1.2: Matrix/forest cover: Clarify why the area for natural regeneration is not included here. 2. 1.2 Matrix/Employment: Give an explanation why from the employee information in the project office it is not possible to extract the number of women involved. 3. 2.1.1: The event of planting the latest 263 ha is not listed.				

4. 2.2.13: Training or reference to trainings that were held in the last MP have not been listed here.
5. 4.3.1: Clarify and comment why these results is "0" for this MP and whether or not this target is already reached.
6. 4.3.1: Clarify under "comment" why this parameter was not recorded.
7. 5.3.1 Please include a short comment why "0"
8. Appendix: Sections and tables in the appendix shall be deleted if not used as per template requirement.

Project participant response

Date : 26/02/2024

CCB:

1. The area for natural regeneration has been included. See See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team.
2. This box has been adjusted. See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team. The number of women employed throughout the monitoring period varies. In peak months (during planting) the number of women employed rises on average to around 60. In other months it lies around 25 to 30. This number was retrieved after consulting the project's staff in Mainaro (office within KNP). Information on workers hired in the project during the current monitoring period is kept in the workers registry in the project's office in Mainaro and is available upon request.
3. As mentioned in the 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team: the 263 ha planted during current monitoring period is not listed in the table in section 2.1.1 because his table only includes milestones that are not "business as usual" for the project. The number of hectares planted we deem to be a little bit too detailed information for this table. For hectares planted over time see section 5.3.1 of the report.
4. The section 2.2.13 has been updated. See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team: "During this monitoring period, the project provided training to 63 community members in beekeeping. Moreover, 30 community members received a training in Agroforestry, 17 community members were trained in the use of energy saving cooking stoves. 30 community members were trained to make bio-briquettes out of the exotic lantana camara species growing in the project area. 300 community members (women and girls) received training in making re-usable sanitary pads. 4 project staff were trained on butterfly data collection. 4 staff members were trained in conducting wildlife censuses. 4 staff members were trained in use of GIS monitoring. 24 project staff members were trained on the use of Field-Map software and hardware to conduct the carbon inventory. For more information on see section 4.3.1."
5. A comment with explanation has been inserted in the table. See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team: "The project's focus has shifted from planting unpalatable crops to supporting beekeeping groups along the park boundary. See point 2 in this section on Human Wildlife Conflicts monitoring results. Therefore, the result here was zero."
6. After consultation with the team in Mainaro we learned that the number of people employed to dig the trench was available, the number was 44 and has been adjusted in the table. See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team.
7. A comment with explanation has been inserted in the table. See 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team: "0 in current monitoring period. An explanation for this is provided in the paragraph below". The paragraph below refers to the paragraph below the table in the CCB Monitoring Report.

8. Appendix has been deleted in the 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT document that was shared with the audit team.			
Documentation provided by project participant			
☐	Changes in the PD	Section(s):Entire document	New version No.:
☐	Changes in XLS	Worksheet(s):	New version No.:
☒	Other: Clarification	Supporting documents: 0403247_CCB_Monitoring_Report_Kibale_2020-2023_v1.2_NEU_TR_BVDT	
DOE assessment			Date: 07/03/2024
1. Area of natural regeneration has been included. 2. The number of women employed has been added. 3. Number of ha planted during the monitoring period is not part of the table since it's going into too much detail. Only mile stones of the project have been referenced in this table as it was during further verifications. 4. Trainings have been referenced. 5. A clarification to the "0" has been provided. 6. The reference to the number of employed for the trenches has been added. 7. A clarification to the "0" has been provided. 8. Appendix have been deleted. Explanations provided by PP are plausible and accepted. The finding can be closed.			
Conclusion		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

Table 3. FAR from this verification

FAR ID	01	Section no.	VCS MR – Allometric equations	Date : 19/12/2023
Description of FAR				
The allometric equation used so far requires DBH, height and diameter of the tree crown as calculation parameters. Due to the good development of the forest, the collection of height and tree crown input data has reached its limits. To enable a precise determination of the stand volume and thus the carbon content sequestered, purely dbh-based allometric equations must be developed for the next verification.				
Project participant response				Date : 22/12/2024
Documentation provided by project participant				
☐	Changes in the PD	Section(s):Entire document	New version No.:	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other: Clarification			
DOE assessment				Date: 19/01/2024
Conclusion				
☐ Additional action should be taken (finding remains open) ☐ The finding is closed				

FAR ID	02	Section no.	CCB Report - Grievance mechanisms	Date : 03/03/2024
Description of CL				
The communities interviewed didn't have clear knowledge on grievance mechanisms instituted by the project during the 5 th VCS and 4 th CCB verification. This was taken into consideration by the proponent team (see CL04). The implementation of those strategies to make grievance mechanisms clearer to local communities has to be checked for future verifications.				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
☐	Changes in the PD	Section(s):Entire document	New version No.:	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☒	Other: Clarification			
DOE assessment				Date: DD/MM/YYYY
Conclusion		☐ Additional action should be taken (finding remains open) ☐ The finding is closed		