VERIFICATION REPORT FOR THE BUKALEBA FOREST PROJECT

Document Prepared By: EPIC Sustainability

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Summary:

Busoga Forestry Company Ltd has appointed EPIC Sustainability Services Private Limited to perform the third periodic verification of the emission reductions reported for the project titled "Bukaleba Forest Project" (Project ID: 799) for the period from 01st December 2016 to 01st January 2020 for the net reductions achieved by the project during this period. The verification was based on the validated project description (PD) corresponding validation report, previous monitoring and verification reports and other supporting documents made available to the verification team by the client.

The ARR project activity of the Bukaleba Forest Project (BFP) is located on land within the Bukaleba Central Forest Reserve (BCFR) in the administrative district of Mayuge and establishes and manages the reforestation of indigenous and exotic tree species plantations, Eastern Uganda.

The verification team identified, through the verification process, 05 CARs, 03 CLs and 04 IRs and. The client has taken actions and submitted to EPIC the revised monitoring report and supporting evidence. The verification team, through the verification process, confirmed that the emission reductions achieved by the project activity during the monitoring period are correctly calculated in the monitoring report, Version 05.2, dated 23rd June, 2022. Therefore, EPIC has proceeded to certify that the net emission reductions amounting to 100,358 tCO2e for the period from 01st December 2016 to 01st January 2020 are accurate, complete, consistent, transparent and free of material error or omission.

1 INTRODUCTION

1.1 Objective

EPIC Sustainability Services Private Limited (EPIC) has been contracted by Busoga Forestry Company Ltd to undertake the third periodic independent verification of the project activity titled "Bukaleba Forest Project":

- To verify that the actual monitoring system and procedures are in full compliance with the system and procedures described in the monitoring plan of validated PD as well as with the applicable methodology;
- To verify the monitoring report with deviations are in compliance with monitoring plan and VCS rules
- To verify that the data reported were accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation; and
- To verify and certify GHG emission reduction reported for the project for the period from 01st December 2016 to 01st January 2020.

1.2 Scope and Criteria

The scope of the verification was the independent and objective review and ex-post determination of the monitored reductions in GHG emissions from "Bukaleba Forest Project". The verification of this project was based on the validated project description (PD), validation report, previous monitoring and verification reports and supporting documents made available to the verification team. These documents were reviewed against the requirements of the VCS standard version 4.2, VCS guidelines, the CDM Modalities and Procedures, related rules and guidance, and the VCS Validation and Verification manual Version 3.2.

The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

EPIC has performed the verification based on a risk based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate VCUs. The work carried out by EPIC is free from any conflict of interest.

1.3 Level of Assurance

In line with VCS requirements and as per ISO 14064-3:2006 para A.2.3.2, a reasonable level of assurance is defined for the verification of the project. This implies that based on the process and procedures conducted EPIC should state whether the information in the monitoring report is materially correct and is a fair representation of the actual project details, and is prepared in accordance with the VCS requirements and the applied methodology for information pertaining to GHG quantification, monitoring and reporting.

1.4 Summary Description of the Project

The ARR project activity of the Bukaleba Forest Project (BFP) is implemented on land within the Bukaleba Central Forest Reserve (BCFR) in the administrative district of Mayuge, Eastern Uganda. The project activity aims to establish and manage exotic and indigenous reforestation on approximately 2,061 ha of degraded shrub and grassland. The project has undergone VCS verification up to 30th November 2016

VERIFICATION PROCESS

2.1 Method and Criteria

The verification process consisted of the following phases:

- a document review of the project design documents, monitoring reports and preparation of verification protocol;
- on-site visit to the project activity and interviews with project developer and project consultant;
- resolution of outstanding issues and the issuance of final verification report and opinion

The Verification was based on the guidance documents provided by VCS which included the following: VCS Standard version 4.2, CDM AR-ACM0003: "A/R Large-scale consolidated methodology Afforestation and reforestation of lands except wetland" (Version 02.0)., *Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities*, version 04.2 and latest valid version Ver 4.0 of VCS verification template. The verification and sampling plan methodology was based on VCS guidance documents and ISO 14064-3:2006.

For this verification, 33 samples in different strata were visited for the site audit by the local technical expert. For the desk verification, equivalent sample size was chosen by the audit team. A risk based approach was used to select the samples to allow a review of members targeted to represent a wide geographic range of sites; sufficient to provide the necessary sample size and to meet a reasonable level of assurance.

During the validation and verification, non-fulfilment of the verification protocol criteria or identified risks to the fulfilment of project objectives were raised as either CAR or CR. Corrective Action Requests (CAR) were issued, where:

- mistakes had been made that directly impacted on the project results; or
- VCS requirements had not been met; or
- there was a risk that the project would not be accepted as a VCS project or that emission reductions will not be certified.

The Clarification Requests (CR) were issued where additional information was needed to clarify issues, and Forward Action Requests (FAR) for issues relating to project implementation that required review during the verification of the project activity. The IRs (Information Requests) was requested when additional information was required. The list of the findings are summarised in Appendix I.

The following team members from EPIC were involved in verification process:

Name	Role	Components reviewed
Dr G Vishnu	Lead Auditor	Completeness check, desk review, Interview with project representatives, issuance of findings, final report preparation.
Dr. D. Siddaramu	Auditor	Desk review and Preparation of draft report
Mr Hakim	Host Country and local expert	Onsite inspection, Interview with project representatives and stakeholders
Mr R. Vijayaraghavan	Technical Review	Checking and verifying of information related to draft final report.

2.2 Document Review

The verification was performed primarily based on the review of the monitoring report and the supporting documentation. This process included:-

1. Review of data and information presented to verify their completeness

2. Review of the Project design, Monitoring Plan and monitoring methodology, paying particular attention to the monitored parameters and QA/QC requirements, and Internal SOPs.
3. An evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The VCS monitoring report, Version 01, was initially reviewed and further EPIC requested the PP to present the supporting evidences. Additional background information and documents related to the project performance were also reviewed by EPIC. Through the process of the verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CRs issued by EPIC. The documents reviewed by EPIC are listed in references section of this report. EPIC reviewed the final version (Version 5.2) of the monitoring report to confirm that all changes agreed had been incorporated. The entire list of documents reviewed is summarised in Appendix III.

2.3 Interviews

After the review of the Project description and documents the site audit was carried out from 29th September 2020 to 2nd October 2020. During the audit, project physical components were verified by interviews with the on-site personnel to cross check the project details. A follow-up meeting was also conducted with the project representatives. The following persons were interviewed.

Name Designation	Location/Company	Interview Topics
Mr Kizza Simon	Environmental, Social, and Governance (ESG) Manager Busoga Forestry Company Ltd	Project design, Project implementation, Procedures, Monitoring plan and Procedures
Mr Muwareza Matthews Mr Kiiza Ronald	Inventory team Busoga Forestry Company Ltd	Monitoring plan and Procedures, Training details, field measurement Field measurements, Species identification, data entry
Mr Kamu Fred Mr Wakabi Jamilu Mr Egesa Emmnuel	Local Stakeholders	Conservation practices followed, Knowledge of project policies, Benefits from project implementation.

2.4 Site Inspections

Physical on-site inspection (with presence of the local technical expert of EPIC's verification team) was conducted as part of the performed verification assessment. The audit team coordinated with the technical expert for the conduct of the opening and closing audit meetings.

EPIC verification team proposed to PP i.e., Busoga Forestry Company Ltd to as an alternative, to consider postponing such on-site visit by taking into account not only travelling restriction related official decisions and recommendations from local authorities, but also related travelling restriction policy announced by EPIC's office due to the COVID-19 pandemic. As an answer to such proposal from EPIC, the representatives of Busoga Forestry Company Ltd highlighted to the EPIC verification team that they were not in a position to accept any postponing of on-site visit that would result on delay on submission of VCUs issuance request for the considered monitoring period since the company has a valid VCUs delivery/forwarding schedule valid for emission reductions achieved by the project activity during the considered monitoring period.

By acknowledging PP's commitment for VCUs delivery and by taking into consideration all guidance and requirements of the VERRA board relaxing of the rule requiring mandatory on-site inspection by VVB because of COVID-19 pandemic and providing due prior information to VERRA; EPIC verification team performed its desk review and phone interviews with representatives of the project participant (of which details are included in Sections 2.3 and 2.4) by incorporating the following additional checking's/assessments as complementary auditing measures. EPIC verification team has reviewed the evidences related to site inspection such as videos, interview transcripts and photographs submitted by the local technical expert.

Thus, by taking into consideration guidance and requirements of VERRA recently agreed relaxing of the rule requiring mandatory on-site inspection by VVB because of COVID-19 pandemic as well as by taking into consideration principles and guidance from VERRA's requirements and CDM-VVS-PA, it is reasonable to assume that related findings and observations gathered by the EPIC verification team while performing such on-site inspection to the project activity during 29/09/2020 to 02/10/2020 are, upon a certain limit, also representative and relevant in the context of the verification assessment for the considered monitoring period (for which a physical on-site inspection by the lead auditor was not performed due to travelling restrictions associated the COVID-19 pandemic).

Based on its accumulated expertise and experience with VERRA's assessments for other similar project-based initiatives, it is EPIC opinion that objectives to be expected for a physical on-site inspection to the project site were sufficiently reached by the EPIC verification team by detailed review of verifiable audit evidences.

Hence the EPIC verification team is of the opinion that performing the above-described additional checking's/assessments (complementary auditing measures) and performing the physical on-site inspection to the project site by the local technical expert is deemed acceptable and sufficient to have the overall quality and completeness of the performed verification assessment not being negatively affected.

2.5 Resolution of findings

The objective of this phase of the verification was to resolve the corrective action requests and clarifications and any other outstanding issues which needed to be clarified prior to EPIC positive conclusion on the monitoring report and the project design. During the verification process 05 CARs, 03 CLs, and 04 IRs were raised.

All the findings were resolved during this phase. In order to ensure the transparency of the validation process, the concerns raised and responses that were given are summarized in Appendix I of this report and documented in more detail. All the corrective actions have been incorporated into the revised documents.

Internal quality control

A Technical Reviewer is appointed to review the final draft verification report and the final verification report. The comments made by the Technical Reviewer are taken into consideration and incorporated in the final report. The final report (after resolutions of all findings) is then submitted to the Head – Operations for review and approval.

2.5.1 Forward Action Requests

There is no FAR raised during this verification process.

2.6 Eligibility for Validation Activities

EPIC is accredited for validation and verification for the scopes 1 to 15 by VERRA.

3.0 VALIDATION FINDINGS

No Validation activities were performed during this verification process.

3.1 Participation under Other GHG Programs

Not applicable as the project is not seeking registration under any other GHG program. The project has not applied for other GHG programs such as CDM, GS, etc. The same is verified through the declaration letter from PP confirming that the project is not claiming any other environmental credits. The verification team also checked the national as well as international credits trading systems to assess double counting risks.

3.2 Methodology Deviations

Not Applicable as no methodology deviations have been applied to the project.

3.3 Project Description Deviations

There has been no major deviation from the monitoring plan described in the Project Design Document for the current verification.

It is the opinion of the audit team that the deviation which has been validated has been applied during the earlier verification (second verification) as verified from the earlier verification report and there is no request or information made available which indicates a deviation for the third verification. Hence it is the opinion of the audit team that there is no impact on the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology.

3.4 Grouped Project

Not applicable as this is not a grouped project.

4.0 VERIFICATION FINDINGS

4.1 Project Implementation Status

The verification based on the audit findings, found that there is no material discrepancies between the project implementation and the project description. The verification team checked the status of monitoring plan the completeness of monitoring system and found no discrepancies between the actual monitoring system and the monitoring plan set in the validated project description. The project has not applied for under any other GHG scheme and there will not be any double counting. The verification team was able to conclude the project has been implemented as described in the validated project description conform to the eligibility criteria.

4.2 Safeguards

4.2.1 No Net Harm

It was assessed by the audit team that the project takes place on a degraded land that ensures no relocation of communities during this monitoring period. In addition, the project is required to perform environmental impact assessments and to provide net positive community benefits as indicated in the project design and their FSC certification. The verification team reviewed evidences related to FSC certification for this verification period and verified that the project is resulting in no net harm.

The other major negative impact that the project mitigated was the prevention of fires by having a robust fore protection mechanism that involved the necessary infrastructure and training. No such incidents were reported for this period.

The environmental and socio-economic negative impacts and mitigation steps were reviewed based on the Environmental Audit Report/14/for Bukaleba Forest Plantation in Mayuge district, March 2019. The Audit report summaries indicated that BFP was found to be compliant on several aspects of its obligations and requirements as stated in the various permits and other government laws which relates to environmental and socio-economic aspects.

The project has identified several sustainable development goals (SDG indicators) as part of the project design. The implementation and monitoring of the SDGs has been verified based on the information in the section 1.1 of the monitoring report. The SDG indicators identified and monitored are:

SDG 1 – No Poverty, SDG 2 - Zero Hunger, SDG 3 - Good health and well-being,SDG4 – Quality education, SDG5 – Gender equality, SDG 6 – Clean water and sanitation, SDG 8 - Decent work and economic growth, SDG 12 – Responsible consumption and production, SDG 13 – Climate action, SDG 15 – Life on land.

The revenue from the project development is contributed towards meeting the SDG 2030 targets. The same was verified from the disclosure of the results on socio-economic activities, communities, stakeholder engagement, environmental management, and Forest Management Plan which are publicly available in Green Resources AS (GRAS) website[1]. In addition, BFC is audited by an independent third-party to assess the operation of BFC against the requirements of the Forest Stewardship Council (FSC) certification including criteria such as forest management systems, socio-economic and environmental assessment, administration practices, field assessment and stakeholder interviews. The yearly report is also available online at FSC website[2].

[1] GRAS Sustainability report. Available at http://greenresources.no/media/reports/

[2] FSC BFC report. Available at https://fsc.secure.force.com/servlet/servlet.FileDownload?file=00Pf300000t135LEAQ

The review of publically information on socio-economic activities, communities, stakeholder engagement, environmental management, and Forest Management Plan such as the GRAS sustainability report /20/ and the FSC report indicated that the project implementation has contributed the overall SDG goals to a satisfactory level.

4.2.2 Local Stakeholder Consultation

Not applicable as no stakeholder comments were received during the verification. The verification team assisted by the Technical Expert performed community interviews during the site audit which indicated on overall positive response towards the project implementation. The project has an ongoing communication policy with stakeholders in line with the validated project design objectives which was implemented for this verification period and has a robust mechanism for recording the grievances as verified based on supporting evidences such as the stakeholder meeting reports /21/ submitted by the PP. As verified from the information submitted no comments were received from stakeholders which has led to modification or changes in the implementation of the project activity. The notification of the VVB site visit was also duly notified in advance to the local stakeholders as verified from the interviews conducted by the local expert.

4.3 AFOLU-Specific Safeguards

As indicated in Section 4.2.1 No Net Harm (above), no negative impact was reported about different aspects that could be related to the Project implementation (PDD, Section 5 Environmental and socio-economic impact).

The determined value of the overall risk rating of 10% is appropriate and in conformance to the AFOLU Non-Permanence Risk Tool. The detailed assessment of the audit team based on the risk report submitted v05 dt. 25th April 2022, is provided in Appendix II Non- Permanence risk analysis.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The verification of all the data ex-ante and data ex-post (monitoring parameters) including data measurement, data transfer, data archiving, aggregation and calculation of baseline emissions, project emissions and leakage emissions were assessed by the audit team as summarised in Appendix III.

The current LTA applicable for the third verification period is 363,059 tCO2 for 2,055.24 ha implemented until 2020. It has been verified by the audit team that the updation in the LTA calculation is due to the change in project planting areas, changes in the assumed Mean Annual Increment (MAI) reflected in the volume, which is based on actual inventory data, and changes in the plantation management (harvesting and thinning cycles). The revised excel sheet calculations submitted by the PP has been reviewed by the audit team and the changes are accepted as appropriate and accurate. There is no change in the growth models used in the validation and previous verification as Alder growth model for both species in Uganda was used.

PP has submitted emission reduction calculations and other supporting calculations in excel sheets. The excel sheets are clear, un-protected and easily viewable. The calculation in the excel sheet is verified and found be correct. The methods and formulae set out in the project description for calculating baseline emissions, project emissions and leakage are correctly followed in the monitoring report and ER calculation sheet. The detailed assessment of the audit team is provided in Appendix III Assessment of monitoring parameters.

All the values are provided in the MR and ER calculation sheet are cross verified with its sources and confirmed no manual transposition errors between data sets have occurred. Also the consistency of values within MR is checked and found to be OK.

PP has described the reasons with justification for omission and inclusion of certain parameters with respect to the project monitoring.

Hence verification team concludes that the GHG emission reductions and removals have been quantified correctly in accordance with the project description and applied methodology.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The GHG removals for the project reporting period are based on forest inventory measurements and calculation procedures and factors that have been assessed by the verification team, as described in Section 4.2 of this report. The verification team has attained a reasonable level of assurance that these measurements and procedures, including the internal quality control measures such as check plots, were designed and have been implemented to the highest level of quality. The verification team interviewed personnel from Bukaleba relevant to the project and confirmed their qualifications and expertise. Further the monitoring practices adopted and the QA/ QC procedures adopted by Bukaleba for the monitoring of the GHG emission reductions were found to conform to the project design and monitoring plan which ensured a high degree of data reliability. The related information which were made available to the audit team for the verification included the references listed in the Appendix IV of the report and were of sufficiently high quality and appropriate and enabled the audit team to reach the reasonable level of assurance on the overall approaches used to determine the GHG reductions and removals. Further based on the review of the evidence used to determine the GHG removal, the audit team concludes that the approach used for calculating the net emission removals were of sufficient quantity and helped in reaching the objective of effective monitoring of the achieved GHG reductions and removals.

4.6 Non-Permanence Risk Analysis

The verification team reviewed the Non-Permanence Risk Assessment submitted by PP using the latest applicable template. There has been no change regarding the overall status or applicability of any of the risk factors since project validation, including political factors, socio-economic factors, environmental factors, or factors relating to implementation of project activities, Due to this the non-permanence risk rating of 10% is considered as valid. The verification team therefore concludes that the risk rating is appropriate for the current reporting period. Please refer to the Non-permanence risk report version 05 uploaded along with the MR for a detailed description of the steps taken to assess the non-permanence risk rating determined by the project proponent. The verification team's assessment of the non-permanence risk rating is attached with this report as Appendix II.

5.0 VERIFICATION CONCLUSION

EPIC Sustainability Services Private Limited has been engaged by Busoga Forestry Company Ltd to perform the third periodic verification of the emission reductions reported for the project titled “Bukaleba Forest Project” (Project ID: 799) for the period from 01st December 2016 to 01st January 2020 for the net reductions achieved by the project. The verification was based on the validated project description (PD), corresponding validation report, monitoring report, emission reduction spread sheets and other supporting documents made available to EPIC verification team by the project participant.

The management of project proponents are responsible for the preparation and reporting of GHG emissions data, and the reported GHG emissions reduction on the basis set out within the project monitoring plan.

It is the responsibility of EPIC verification team to express an independent GHG verification opinion on the GHG emissions from the project for the monitoring period starting from 01st December 2016 to 01st January 2020 based on the total instances for net reductions achieved and on the calculation of GHG emission reductions from the project based on the verified emissions for the same period.

For the third verification the long-term average calculation has been updated. It has been verified that this updation is line with the Section 3.2.21 6) of the VCS Standard v4.2 where it states that "The long-term average GHG benefit shall be calculated at each verification event, meaning the long-term average GHG benefit may change over time based on monitored data". The updated LTA was accepted as appropriate as it was based on the monitoring and forecasting of the current biomass and carbon stock planted on an expanded area.

It has been verified by the audit team that the GHG removals for the third monitoring period are 111,508 tCO2e, considering that the Long term average has been reached. A buffer of 10% has been applied resulting in 11,150 tCO2e to be issued to the buffer account. Hence the net GHG removals for the monitoring period 1st Dec 2016 to 1st Jan 2020 including leakage and buffer credits discount is 100,358 tCO2e. Moreover, the verification team confirms that the accrued GHG benefits have not exceeded the long term average of GHG benefits in line with the VCS requirements.

The verification was carried out in accordance with the requirements of the VCS Validation and Verification manual Version 3.2 and VCS Standard 4.2. As a result of the verification, the verification team confirms that for the reporting period:

- the project is implemented as described in the validated PD
- the monitoring plan is in accordance with the approved monitoring methodology applied by the project activity
- The monitoring has been carried out in accordance with the validated PD
- the monitoring aspects (i.e. additional monitoring parameters, monitoring frequency and calibration frequency) were in place and functional, with the monitoring procedures in place for generating emission reduction operating appropriately and the calibration of all the equipment had been carried out accordingly, and
- the GHG emission reductions achieved were calculated correctly on the basis of approved monitoring methodology.

The verification has verified that the information included in the final monitoring report (Version 05.2, dated 23rd June 2022) is complete and reflects accurately the implemented activities of the project in the monitoring period.

EPIC confirms that the GHG emission reductions were calculated without material misstatements for the whole monitoring period. Our opinion is based on the project's GHG emissions and resulting GHG emission reductions reported, and, to the valid and validated project baseline and monitoring documents. We confirm the following:

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)	GHG available until LTA is reached (tCO_2e)	Buffer pool allocation	VCUs eligible for issuance
2016	-	4,977	102	4,876	3,067	307	2,760
2017	-	58,604	1,196	57,409	36,114	3,611	32,503
2018	-	58,604	1,196	57,409	36,114	3,611	32,503
2019	-	58,604	1,196	57,409	36,114	3,611	32,503
2020	-	161	3	157	99	10	89
Total		180,951	3,692	177,259	111,508.0	11,150	100,358

APPENDIX I - ASSESSMENT FINDINGS

Finding 1– CAR 01

The Monitoring report dated January 2017 submitted refers to the period 21st -July - 2011 to 30th -

November – 2016 and is not matching with the scope of the current verification period which is from 1st December 2016 to 1st January 2020.
PP Response: The verification report has been revised to reflect the current monitoring period (see attached report.)
VVB Response: Sections of the Monitoring report are not filled in accordance with VCS version 4.0 of the template. Also the verification period in the MR is 31st November 2016 to 31st December 2019 which is not matching with the period as mentioned in the project contract. The monitoring period has been revised to 1st December 2016 to 1st January 2020 as per the project contract.

Finding 2 – CL 01 During previous verification project proponents chose to update the project calculations using "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities, version 04.2." Clarify if this deviation is applicable for the current verification period.
PP Response: The deviation is still applicable for the current verification period as factors are still the same.
VVB Response: Based on reply of PP, the finding is resolved.

Finding 3 – CL 02 In line with the AR tool 15, clarify how leakage is estimated in the context of expected displacement of agricultural activities for the current verification period.
PP Response: Changed the calculation to include 2016 and 2020, this is to be conservative 2016 is included, even if only part of the 2016 is in the monitoring period. The monitoring report has been updated to reflect this change.
VVB Response 01: In excel sheet leakage of 5905 tco2e is shown. But this is calculated for years 2012 to 2016. Calculation for this verification period to be provided and accordingly revised in the MR. **VVB Response 02:** Based on review of revised documents, the finding is resolved.

Finding 4 – IR 01
The survey sheets of the sample plots visited by the audit team have been submitted. However it is also requested to submit the survey sheets of the sample plots as verified by the monitoring team during verification period.
PP Response: survey sheets submitted as supporting evidence under "carbon zip folder" in the shared documents.
VVB Response: Based on review of submitted documents, the finding is resolved.

Finding 5 – IR 02
During the site visit it was observed that harvests are reported every time there is enumeration or general data update whereby if a plot has trees that harvested, the record is captured in the data sheets by showing the number of trees that are missing in a plot. A sample of survey sheets recording the harvested tree is requested to be provided and data pertaining to harvested plots for the current verification period to be submitted.
PP Response: Sample sheets provided under a single file name called carbon plots. For all compartments harvested, information is captured in Micro-forest information system and an extract from the system indicates 49 sample plots were affected estimated to be about 10% of the total number of plots enumerated.
VVB Response 01: The sample sheets provided are not clear on specific plots harvested or how many are harvested for this verification period. **VVB Response 02:** Based on review of submitted documents, the finding is resolved.

Finding 6 - IR 03
According to information in the MR – "The communication to stakeholders includes an internal newsletter being sent out quarterly, press releases being sent out on achievements/new projects that the company has put in place, giving out the company hand-book and policy document to all literate staff, conducting meetings with field staff and illiterate staff to explain the handbook and the company policy document, sharing relevant policies with community leaders, as well as effective and timely reporting. The communications and grievance management plans, and their associated reports were implemented effective from 2016."

It is requested to submit evidences related to stakeholder communications and any grievance redressal during this verification period. Also the grievance management plan and policy to be submitted.
PP Response: A copy of the communication strategy, grievance register submitted as supporting evidence of the implementation of the plan.
VVB Response: Based on review of submitted documents, the finding is resolved.

Finding 7 CAR 2 In accordance with AFOLU requirements, the non-permanence risk report and calculation of the risk buffer as applicable for this crediting period is not submitted.
PP Response: The overall risk rating of 10% is applied as recorded in the previous monitoring period taking into account all the various risk factors indicated in the non-permanence risk report submitted as supporting document. The submitted tree farming licence agreement is valid for a period of 50 years expiring in 2045 which demonstrated project longevity. The non-permanence risk calculation tool, project cash flow is also attached as additional evidence. The environmental and social impact audit report further states the mitigation actions implemented as part of community engagements to support the well being of the local communities during the monitoring period. Section 4.3 of the monitoring report highlights the profiles of the management team implementing the project.
VVB Response 01: The risk report submitted has not been supported by risk tool calculation sheet as per VCS requirements. Also evidences for the following are not supported: 1. Project longevity – legal agreements, 2. Project cash flow breakeven point 3. Management team details to meet the risk requirements 4. Mitigation action for community engagement – support of social and economic well-being of the local communities who derive livelihoods from the project area 5. Governance score calculations **VVB Response 02: Based on review of submitted documents, the finding is resolved.**

Finding 8 CAR 3

The submitted excel sheet - Bukaleba 2016 VCS Carbon Stocks Inventory does not reflect the current verification period and is based on the 2016 carbon inventory. The relevant excel sheet workbook and carbon inventory for the current verification period is not provided.
PP Response: Revised carbon stock inventory submitted as new evidence. Calculations adjusted to reflect the current monitoring period. Refer to revised carbon model.
VVB Response 01: Some calculations do not correspond to the on-going verification period. Refer to CL 02. **VVB Response 02:** Based on review of submitted documents, the finding is resolved.

Finding 9 CAR 4 The submitted monitoring report has not used the valid and latest template version 4.0 based on version 4.0 of the VCS standard.
PP Response: Information presented in latest monitoring report template
VVB Response: Based on review of submitted documents, the finding is resolved.

Finding 10 CAR 5 The project is required by both internal constraints and their FSC certification to perform environmental impact assessments and to provide net positive community benefits. The evidences relating to FSC documentation and certification and community consultations to confirm that the project is resulting in no net harm has not been provided as applicable for the current verification
PP Response: Latest FSCTM certificate attached, Environmental audit report dated March 2019 attached. FSC certificate issued by SGS covering the verification period attached, note that a transfer from one certification body (SGS) to Soil Association explains the two certificates presented in relation to the FSC certification status.
VVB Response 01: **FSC certificates for 2019 and 2020 have been submitted. FSC certificates corresponding to the current verification period are not provided.** VVB Response 02: **Based on review of submitted documents, the finding is resolved.**

Finding 11 IR 04

The following documents are requested to be submitted:. a) FSC audit report b) ISO surveillance audit report, if applicable c) Ownership evidence d) Harvesting license e) EIA report f) Inventory guidelines g) Health and safety policy and how it is implemented h) Evidences related to community benefits provided
PP Response: Documents included in shared folder, Pictures of community development projects implemented during the monitoring period refer to section 3.1 plate A, B, C and D showing pictures of some of the community development projects implemented during the reporting period. The project is only registered under the VCS standard as registration status can be verified at the registry. Project shape files provided as additional evidence. EIA reports are prepared ounce in five years. Project shapefiles shared in the zipfiles.
VVB Response 01: 1. To evidence that the project is not registered under any other GHG program other than VCS and verify that no double counting has occurred for the monitoring period, letter of undertaking has not been submitted. 2. According to MR some parameters are monitored by ARCGIS. It is requested to submit evidences which can be verified by our GIS expert. 3. To clarify if the submitted EIA report is prepared on annual basis. VVB Response 02: Based on review of submitted documents, the finding is resolved.
Finding 12 CL 03 Section 3.2.21, sub-section 6 of the *VCS Standard v4.0* defines "A project may claim GHG credits during each verification event until the long-term average GHG benefit is reached. Once the total number of GHG credits issued has reached this average, the project can no longer issue further GHG credits." The long-term average calculated was 277,790 and the sum of the VCUs of the first (25,350), second (226,201) and this third (213,632) verification are 465,183, going beyond the calculated long-term average. The project proponent is requested to clarify on the inconsistency.
PP Response**:** Revised carbon stock inventory submitted as new evidence. Calculations adjusted to reflect the current monitoring period. Refer to revised carbon model.
VVB Response 01: The revised monitoring report submitted by the PP has been reviewed by the audit team. The LTA has been reached during this verification and has not been exceeded. The changes to the calculation of the LTA have been verified as reflecting the updated growth models and accurate

forecasting of the increase in biomass. Hence the changes are accepted by the audit team. The section 4.4 of the verification report has been updated to reflect the assessment.

APPENDIX II: NON-PERMANENCE RISK ANALYSIS

Risk Factor	Risk Factor and/or Mitigation Description	Risk rating as per Bukaleba	VVB opinion	Method of verification
INTERNAL RISKS				
Project Management				
a)	Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	The verification team reviewed the inventory documents submitted by PP, observed areas adjacent to the project area and confirmed that the species "used" by the project are adapted to the same agro-ecological zone, confirming claims in the project risk report.	Through audit and interviews. Review of documents submitted.
b)	Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	0	Whereas, the project risk report states that ongoing enforcement is necessary to protect carbon stock for which credits have previously been issued, the verification team is unsure how this would be determined. Unlike REDD projects in which Vaseline deforestation rates are determined, no such metric exists for reforestation projects. In	Through audit and interviews. Review of documents submitted. The score assigned is acceptable.

			this instance the verification team considers the risk score to be appropriate and conservative	
c)	Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (i.e., any area of required experience is not covered by at least one individual with at least 5 years experience in the area).	0	It was verified during the audit that Bukaleba team has extensive experience that is alteast 5 years. Hence the experience and skills of the personnel are considered as sufficient to meet the criteria.	Through audit and interviews. Review of documents submitted. The score assigned is acceptable.
d)	Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.	0	It was verified that the project management team maintains a presence in the Country/project area. Bukaleba technical team continually travels to the Project Area.	Through audit and interviews. The score assigned is acceptable.
e)	**Mitigation:** Management team includes individuals with	-2	The project is undergoing verification for the 3rd time under the same project management and	Through audit, interviews, review of documents and information available on

	significant 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.		thus meets the criteria of this risk item	the VCS website confirm the status of the management team. The score assigned is acceptable.
f)	**Mitigation:** Adaptive management plan in place.	-2	Adaptive management plan in place as verified from the MR submitted.	Through audit and interviews. Review of documents submitted. The score assigned is acceptable.
Total Project Management **[a + b + c + d + e + f]**		-4	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Financial Viability				
a)	Project cash flow breakeven point is greater than 10 years from the current risk assessment.	0	NA	NA
b)	Project cash flow breakeven point is between 7 and up	0	NA	NA

	to 10 years from the current risk assessment			
c)	Project cash flow breakeven point between 4 and up to 7 years from the current risk assessment.	0	NA	NA
d)	Project cash flow breakeven point is less than 4 years from the current risk assessment.	0	The verification team reviewed the financial budget of the project including grant funding documentation. The verification team also sampled inputs driving the model and confirmed that the future sale of credits is based on conservative estimates.	The verification team found the project cash flow budget and associated documentation are well organized and user friendly. The project team was able to provide a clear description of the inner workings of the budget as well as record keeping.
e)	Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	NA	NA
f)	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches	0	NA	NA

	breakeven.			
g)	Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	0	NA	NA
h)	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.	0	The verification team confirmed that with the concurrent grant funding available the project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	The verification team found the project cash flow budget and associated documentation are well organized and user friendly. The project team was able to provide a clear description of the inner workings of the budget as well as record keeping.
i)	**Mitigation:** Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven.	0	As the project has already reached breakeven, no callable resources are necessary to cover total cash out before reaching breakeven	
	Total Financial Viability (FV) [as applicable, ((a, b, c or d) + (e, f, g or h) + i)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Opportunity Cost				
a)	NPV from the most profitable alternative land use activity is	0	NA	NA

	expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated.			
b)	NPV from the most profitable alternative land use activity is expected to be between 50% and up to100% more than from project activities.	0	NA	NA
c)	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities.	0	NA	NA

d)	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated.	0	The verification team has verified that the baseline scenario is subsistence driven which is the similar scenario to the previous verification and there is no change to this aspect. In addition, during the audit and discussions the communities in the project area further confirmed this claim and that the project is resulting in positive community benefits	Through audit and interviews. Review of documents submitted. The score assigned is acceptable.
e)	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity.	0	NA	NA
f)	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity.	0	NA	NA
g)	**Mitigation:** Project proponent is a non-profit organization.	0	NA	NA

h)	**Mitigation:** Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the length of the project crediting period.	0	NA	NA
i)	**Mitigation:** Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over at least 100 years.	0	NA	NA
	Total Opportunity Cost (OC) [as applicable, (a, b, c, d, e or f) + (g or h)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Project Longevity				
a)	Without legal agreement or requirement to continue the management	0	NA	NA

	practice.			
b)	With legal agreement or requirement to continue the management practice.	5	The verification team reviewed the license provide by Bukaleba Forests and confirmed that the PP is required by way of a contract with the National Forest authority of Uganda to continue the management practices which comprise the project activities.	The verification team checked the Government license and It is to be noted that during the previous verification, project personnel chose to only include the remaining portion of the current license held by Green resources. PP have recourse to continue the license further upon completion of the first license. The verification team considers the choice of a 50-year project longevity as appropriate
c)	**Total Project Longevity (PL)**	5	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
d)	**Total Internal Risk (PM + FV + OC + PL)**	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
EXTERNAL RISKS				
Land Tenure and Resource Access/Impacts				
a)	Ownership and resource access/use rights are held by same entity(s).	0	NA	NA
b)	Ownership and	2	As verified, ownership has	Through audit and

	resource access/use rights are held by different entity(s) (e.g., land is government owned and the project proponent holds a lease or concession).		not changed since validation, as is shown in the evidence provided. The land is still owned by the government and the concession is still held by Bukaleba Forests. There was no change in the status of the land ownership during the current verification.	interviews. Review of documents submitted. The score assigned is acceptable.
c)	In more than 5% of the project area, there exist disputes over land tenure or ownership.	0	NA	NA
d)	There exist disputes over access/use rights (or overlapping rights).	0	NA	NA
e)	WRC projects unable to demonstrate that potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant, or that there is a plan in place for effectively mitigating such	0	NA	NA

	impacts.			
f)	**Mitigation:** Project area is protected by legally binding commitment (e.g., a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period.	-2.0	As verified, the Project Area is legally protected by the Government, and Bukelaba continue management practices that protect carbon stocks over the length of the project crediting period is in place.	Through site audit and interviews. Review of documents submitted. The score assigned is acceptable.
g)	**Mitigation:** Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims.	0	NA	NA
	Total Land Tenure (LT) [as applicable, ((a or b) + c + d + e+ f + g)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Community Engagement				

a)	Less than 50% of households living within the project area, who are reliant on the project area, have been consulted.	0	NA	NA
b)	Less than 20% of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted.	5	It was verified that 50% of the households living within 20 km of the project boundary outside the Project Area were consulted.	Through site audit and interviews. Review of documents submitted. The score assigned is acceptable.
c)	**Mitigation:** The project generates net positive impacts on the social and economic well being of the local communities who derive livelihoods from the project area	-5	It was verified that the project has been successfully certified under the FSC Standards and generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.	Through site audit and interviews. Review of documents submitted. The score assigned is acceptable.
d)	**Total Community Engagement (CE) [where applicable, (a+b+c)]**	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Political risk				
a)	Governance score of less than -0.79.	0	NA	NA
b)	Governance score	4	NA	NA

	of -0.79 to less than -0.32.			
c)	Governance score of -0.32 to less than 0.19.	0	Verification team downloaded the dataset from World Bank Institute's Worldwide Governance Indicators and confirmed the WGI score of -.59	From the review of documents. The score assigned is acceptable.
d)	Governance score of 0.19 to less than 0.82.	0	NA	NA
e)	Governance score of 0.82 or higher.	0	NA	NA
f)	**Mitigation:** Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.	-2	Verification team could determine that Uganda is taking part in REDD Readiness[3] In addition, the audit team was provided with evidence that the project is receiving multi-lateral funding for implementing REDD readiness	From the review of documents. The score assigned is acceptable.
g)	**Total Political (PC) [as applicable ((a, b, c, d or e) + f)]**	2	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
	Total External Risk (LT + CE + PC)	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above

[3] http://www.unredd.net/index.php?option=com_national_programme&view=countries&id=49&Itemid=689

NATURAL RISKS				
F	Fire	0.5	The fire risk significance is rated as "insignificant (less than 5% loss of carbon stocks). For this verification no losses above this threshold were reported. However the risk for some years reflected and increase.	Through site audit and interviews. Review of documents submitted. The score assigned is acceptable.
PD	Pest and Disease Outbreaks	0.5	Pest and Disease Outbreaks significance is rated as "insignificant (less than 5% loss of carbon stocks). During this verification, no significant loss has occurred due to any pests.	The score assigned is acceptable.
W	Extreme Weather	0,25	The extreme weather risk significance is rated as "insignificant (less than 5% loss of carbon stocks)." There were no losses due to cyclones this monitoring period. For this verification no losses were reported.	The score assigned is acceptable.
G	Geological Risk	0	Because none of these risks have been identified to impact any discrete project area, significance is considered "no loss." For this verification no losses were reported.	Web Data links as per Appendix 09
ON	Other Natural risk	NA	NA	NA

	Total Natural Risk (as applicable, F + PD + W + G + ON)	1.25	Risk rating perceived is appropriate in this section considering all applicable criteria. The applied mitigation scores of less than 5% to each of fire, pest, extreme weather and geological risk is acceptable.	Applicable as above

Summary of assessment:

Risk Category	Risk rating	Requirements for risk rating
a) Internal risk	0	Note: • Overall risk rating shall be rounded up to the nearest whole percentage. • The minimum risk rating shall be 10, regardless of the risk rating calculated. • If the overall risk rating is over 60 then the project fails the entire risk analysis.
b) External risk	2	
c) Natural risk	1.25	
Overall Risk rating a) + b) + c)	**3.25**	

Summary of the assessment is as below:

It has been verified by the audit team that the GHG removals for the third monitoring period are 111,508 tCO2e, considering that the Long term average has been reached. A buffer of 10% has been applied resulting in 11,150 tCO2e to be issued to the buffer account. Hence the net GHG removals for the monitoring period 1st Dec 2016 to 1st Jan 2020 including leakage and buffer credits discount 100,358 tCO2e.

APPENDIX III ASSESSMENT OF MONITORING PARAMETERS

Ex-ante Parameter	Value applied	Source and application	Assessment by audit team
Basic wood density for eucalyptus	0.392	National data published Ministry of Agriculture and Forestry, Forestry Department. Used for calculation of project emissions.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Basic wood density for pine	0.424	Regional data. Used for calculation of project emissions.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Biomass expansion factor for conversion of stem biomass to above-ground biomass for eucalyptus	2.70	Taken from Table 3A.1.10 of the GPG LULUCF. Used for calculation of project emissions.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Biomass expansion factor for conversion of stem biomass to above-ground biomass for pine	1.25	Taken from Table 3A.1.10 of the GPG LULUCF. Used for calculation of project emissions.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Root-shoot ratio for eucalyptus	0.26	Based on A/R tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in the baseline and project scenarios of an A/R CDM project activity, Version 02.1.0"	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Root-shoot ratio for pine	0.25 for P04-06 stratum and 0.26 for P07-09Stratum	Based on A/R tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in the baseline and project scenarios of an A/R CDM project activity, Version 02.1.0"	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.

Stem volume of eucalyptus trees for trees of given age/diameter/height	Volume equation for equation as per validated PDD	Alder yield model	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Stem volume of pine trees for trees of given age/diameter/height	Volume equation for equation as per validated PDD	Alder yield model	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Combustion factor for stratum I	Default value considered as per validated PDD.	Default data from the tool: "Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 04.0.0". Used for calculation of leakage.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Emission factor for CH4 in stratum i	Default value considered as per validated PDD.	Default data from the tool: "Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 04.0.0". Used for calculation of leakage.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.
Emission factor for N2O in stratum i	Default value considered as per validated PDD.	Default data from the tool: "Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity, Version 04.0.0". Used for calculation of leakage.	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.

The carbon fraction (CF) of dry matter	0.50	long-term average has been calculated using 0.50. This is in accordance, to the IPCC good practice guidance for land use, land use change and forestry	The deviation is acceptable as it is in line with the IPCC guidelines
Confidence level and acceptable margin of error	95% confidence level in line with the VCS Standard and 15% error	VCS standard requirements	There is no change in value applied and source from previous verification. Hence the value is considered acceptable.

Ex-post Parameter	Value applied in hectares	Source and application	Assessment by audit team
Area of tree biomass stratum I	<table><tr><th>Stratum</th><th>Planted area</th></tr><tr><td>e07-09</td><td>14.54</td></tr><tr><td>e10-13</td><td>170.75</td></tr><tr><td>e14-16</td><td>52.50</td></tr><tr><td>e17-19</td><td>82.41</td></tr><tr><td>p04-06</td><td>240.60</td></tr><tr><td>p07-09</td><td>784.88</td></tr><tr><td>p10-13</td><td>543.84</td></tr><tr><td>p14-16</td><td>32.29</td></tr><tr><td>p17-19</td><td>68.33</td></tr><tr><td>Total</td><td>1990.13</td></tr></table>	GPS for field assessment along with ArcGIS for the area calculation and site sensing QA/QC. Use for calculation of project emissions.	The verification team has observed the site practice assisted by the technical expert in which pdf maps were uploaded to hand held devices in which project area boundaries were confirmed on the ground. In addition, the verification team independently recalculated the total project area using GIS tools and observed no deviations. Hence it is accepted by the audit team that no changes to the project area boundaries have occurred since the previous verification.
Area of sample plots in tree biomass stratum i	Radius= 11.28 m, which is equivalent to 0.04 ha	Following the GRAS Inventory Guidelines. The Inventory SOP.	During the audit, the verification team with the assistance of the technical expert observed the set up and re-measurement of plots by project personnel. No changes to the plot sizes have occurred since the previous verification.
Tree diameter at breast height in cm	Refer to field survey sheets, excel sheet database	Following the GRAS Inventory Guidelines.	During the audit, the verification team with the

		The Inventory SOP.	assistance of the technical expert observed the set up and re-measurement of plots by project personnel for the selected sample plots. In addition, verification team crosschecked the field data sheets and remeasured subset of the plots using the methods reported in the PD and observed no deviations.
Tree height (dominant height)	Refer to field survey sheets, excel sheet database	Following the GRAS Inventory Guidelines. The Inventory SOP.	During the audit, the verification team with the assistance of the technical expert observed the set up and re-measurement of plots by project personnel. In addition, verification team checked a subset of inventory plots using the methods reported in the MR and observed no deviations.
Time period elapsed between two successive estimations of carbon stock in trees and shrubs	Refer to field survey sheets, excel sheet database	As per validated PD	As there was no deviation from the validated PD, period of monitoring was accepted by the audit team.
Total number of possible sample plots within the project boundary (the sampling space or the population)	Refer to field survey sheets, excel sheet database	N is equal to project area divided by the size of the sample plot. Project area is measured by ArcGIS. Measured at each verification event.	During the audit, the verification team observed the set up and re-measurement of plots by project personnel. The number of sample plots calculated were in line with the earlier verification and no deviation was observed.
Relative weight of the area of stratum i; dimensionless	Refer to field survey sheets, excel sheet database	The relative weight of the area of a stratum i is equal to the area of the stratum I divided by the project area. Measured at each verification event.	The audit team reviewed the calculations for relative stratum weights, as well as recalculated the weights independently and confirmed the reporting to be accurate
Estimated standard deviation of biomass stock in stratum i	Refer to field survey sheets, excel sheet database	The relative weight of the area of a stratum i is equal to the area of the stratum i divided by	The audit team reviewed the calculations for standard deviations, as well as recalculated the deviations independently

		the project area. Measured at each verification event.	and confirmed the reporting to be accurate
Area burnt in stratum i in year t	Refer to field survey sheets	Measured following GRAS' Inventory Guidelines. The area burnt from all forest fires in each particular year is summed	The audit team reviewed the processes for detecting fire in the project area, as recorded observations during site visit to the project area and found no evidence of burned areas during this monitoring period

APPENDIX IV: LIST OF DOCUMENTS REVIEWED

S.No.	Document details
1	VCS Standard, v4.1
2	AFOLU Non-Permanence Risk Tool v4.0
3	VCS validated PDD
4	VCS validation report
5	VCS verified Monitoring Reports (First and second verification)
6	VCS verification report (First and second verification)
7	VCS Monitoring report Version 5.2 for third verification
8	Non- permanence risk report for second verification and supporting documents
9	Non-permanence risk report Version 5.0 and calculation sheet and risk report for third verification
10	BFC carbon calculation sheet and growth models for Pine and Eucalyptus rev 01
11	Shape and GIS files for project boundary and project area
12	Compartment activity history data
13	Field data sample / survey sheets
14	EIA certificate of approval – Busoga Forestry Company
15	Tree farming Licence - Busoga Forestry Company
16	FSC certificate - Busoga Forestry Company
17	Forest inventory guidelines rev 02
18	Occupational Health and Safety Policy - Busoga Forestry Company
19	BFC forest management plan
20	GRAS Sustainability Report
21	Ongoing stakeholder reports

WEB LINKS ACCESSED FOR DOUBLE COUNTING:

https://cdm.unfccc.int/Projects/projsearch.html
https://mer.markit.com/br-reg/public/index.jsp?entity=project&sort=project_name&dir=ASC&start=0&entity_domain=Markit,GoldStandar