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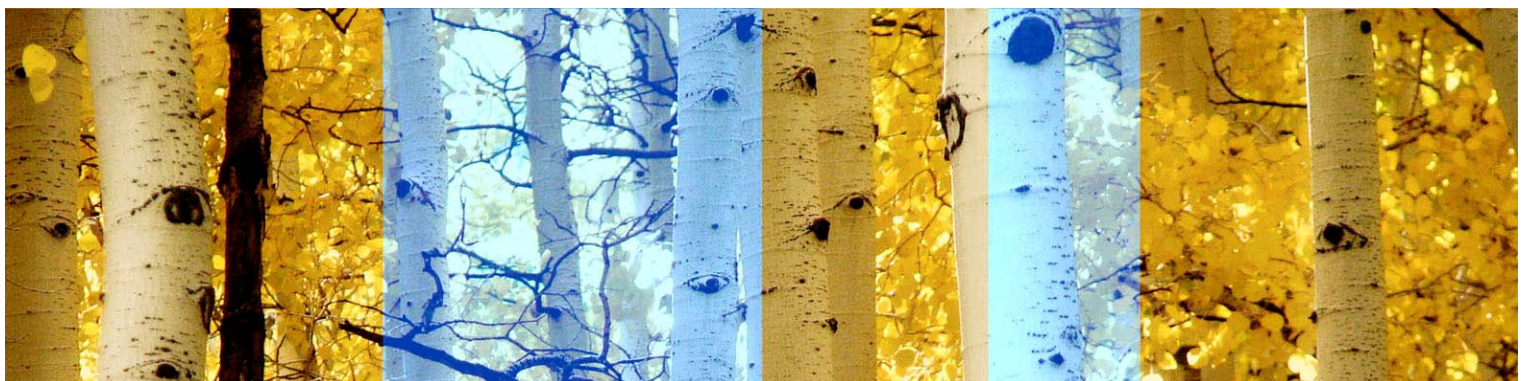
Ministry of Water and Environment, Republic of Uganda

**Benefit Sharing Arrangements for Uganda's National REDD+
Strategy
Executive Summary to BSA Options Assessment**

Final Report

Helsinki, Finland
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TABLE OF CONTENTS

| | | |
|-----|---|----|
| 1. | INTRODUCTION | 1 |
| 2. | REDD+ BENEFIT SHARING IN UGANDAN CONTEXT | 2 |
| 3. | KEY ELEMENTS IN THE DEVELOPMENT OF NATIONAL REDD+ BENEFIT SHARING MECHANISMS | 4 |
| 3.1 | Designing a national REDD+ benefit sharing mechanism for local contexts | 4 |
| 3.2 | Monetary and non-monetary benefits to a range of stakeholders | 4 |
| 3.3 | Services or PES contracts | 6 |
| 3.4 | Land and forest policy and legal arrangements | 6 |
| 4. | PROPOSED BSA: NATIONAL FUND MODEL UNDER CONDITIONAL GRANTS | 8 |
| 4.1 | Analysis of options | 8 |
| 4.2 | The proposed benefit sharing mechanism for Uganda's REDD+ | 9 |
| 4.3 | Institutional arrangement | 11 |
| 4.4 | Monitoring of performance | 14 |
| 4.5 | Flow of monetary and non-monetary benefits | 14 |
| 4.6 | Accommodating existing and future subnational voluntary and private REDD+ initiatives | 15 |
| 5. | RISK ANALYSES OF THE NATIONAL FUND CONDITIONAL GRANTS MODEL | 16 |
| 6. | IDENTIFICATION OF NEXT STEPS | 18 |

LIST OF FIGURES

| | | |
|------------|---|----|
| Figure 2.1 | Proposed typology of REDD+ in Uganda | 2 |
| Figure 4.1 | BSA National Fund under conditional grants Fiscal Transfer System | 13 |

LIST OF TABLES

| | | |
|-----------|---|----|
| Table 3.1 | Illustrative examples of benefits derived by stakeholders | 5 |
| Table 5.1 | Mitigation measures for the identified risks | 17 |



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ABBREVIATIONS

| | |
|---------|--|
| 3E | Effectiveness, Efficiency, Equity |
| BMCT | Bwindi Mgahinga Conservation Trust |
| BSA | Benefit Sharing Arrangement |
| CBO | Community based organization |
| CCA | Community Conservation Associations |
| CF | Community Forest |
| CFM | Collaborative Forest Management |
| CFR | Central Forest Reserve |
| CG | Central Government |
| CLA | Communal Land Associations |
| CSO | Civil Society Organisations |
| DLG | District Local Government |
| FCPF | Forest Carbon Partnership Facility |
| FGRM | Feedback and Grievance Redress Mechanism |
| FSSD | Forest Sector Support Department |
| GHG | Greenhouse Gases |
| GOU | Government of Uganda |
| GPA | Component Project Activity |
| IFMS | Integrated Financial Management Information System |
| IP | Implementing partners |
| IUCN | International Union for Conservation of Nature |
| JGI | Jane Goodall Institute |
| LDG | Local Development Grant |
| LFR | Local Forest Reserve |
| LG | Local Government |
| LGFC | Local Government Finance Commission |
| LGPACs | Local Governments Public Accounts Committees |
| MAAIF | Ministry of Agriculture, Animal Industries and Fisheries |
| MDA | Ministries, Departments and Agencies |
| MEMD | Ministry of Energy and Mineral Development |
| MFPED | Ministry of Finance, Planning and Economic Development |
| MLHUD | Ministry of Lands Housing and Urban Development |
| MOLG | Ministry of Local Government |
| MRV | Measuring, Reporting and verification |
| MTIC | Ministry of Trade Industry and Cooperatives |
| MTWH | Ministry of Tourism Wildlife and Heritage |
| MWE | Ministry of Water and Environment |
| NAADS | National Agriculture Advisory Services |
| NAFORRI | National Forestry Resources Research Institute |
| NAPA | National Adaptation Programme of Action |
| NARO | National Agriculture Research Organization |
| NDPs | National Development Plans |
| NEA | Notational Environment Act |
| NEMA | National Environment Management Authority |
| NFA | National Forest Authority |
| NFMS | National Forest Monitoring System |
| NFP | National Forest Plan |
| NFTPA | National Forestry and Tree Planting Act |
| NGO | Non-Governmental Organization |
| NP | National Park |
| NPA | National Planning Authority |
| PEM | Public Expenditure Management |
| PES | Payment for Environment Services |
| PF | Private forests |



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| | |
|--------|--|
| PFM | Participatory Forest Management |
| PPP | Public Private Partnerships |
| PROFOR | Programme on Forests |
| REDD+ | Reducing Emissions from Deforestation and forest degradation |
| REDS | Rural Enterprise Development Services |
| R-PP | Readiness Preparation Proposal |
| SESA | Social and Environmental Safeguards |
| SLM | Sustainable Land Management |
| SPGS | Sawlog Production Grants Scheme |
| SWG | Sector Working Groups |
| UFP | Uganda Forest Policy |
| UGLA | Uganda Local Governments Association |
| UGX | Ugandan Shilling |
| ULC | Uganda Land Commission |
| ULGA | Uganda Local Government Association |
| UNCCD | UN Convention to Combat Desertification |
| UNDP | United Nations Development Programme |
| UNEP | United Nations environment programme |
| UNFCCC | United Nations Framework Convention on Climate Change |
| UTGA | Uganda Timber Growers Association |
| UWA | Uganda Wildlife Authority |
| VC | Village Council |
| WB | The World Bank |
| WCA | Wildlife Conservation Area |
| WWF | World Wide Fund of Nature |



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1. INTRODUCTION

This report is the final report of the assignment Benefit Sharing Arrangements for Uganda's National REDD+ Strategy. The work has been developed jointly between Indufor Oy and Governance Systems International. The assignment was to propose Benefit Sharing Arrangements for Uganda's REDD+ Strategy that provide practical and implementable options for benefit sharing schemes based on:

- (i) any existing schemes and experiences
- (ii) options which could be established with low to moderate level changes.

During the assignment, the project team developed a Baseline Study that present the relevant policies and measures, regulative and institutional frameworks. The other key output of the assignment was the Options Assessment. In this assessment, the Consultant analysed existing benefit sharing arrangements and proposes the three most relevant options for benefit sharing arrangements for REDD+ for Uganda. Both reports were presented for discussion and validation to stakeholders in July and November 2016.

In this Final Report the Consultant presents the main findings as an executive summary. This to stimulate sharing main findings and policy debate amongst government and non-government actors. The Consultant has identified two main avenues for benefit sharing for REDD+ in Uganda. These are:

1. National Tree Fund Arrangement or Autonomous REDD+ Fund
2. Conditional Grant Fiscal Transfer System from the Central Government.

In this report we present these two mechanisms as one combined model to take account of the strengths of each of them and how they could be applied for REDD+ benefit sharing in Uganda.



2. REDD+ BENEFIT SHARING IN UGANDAN CONTEXT

For Uganda REDD+ to respond to the development ambitions as laid down in Uganda's Vision 2040, the National Development Plan (NDP II) and its Nationally Determined Contributions (NDCs) to the UNFCCC, and its draft National REDD+ Strategy, it will need a nation-wide approach to REDD+ benefit sharing. Uganda's vision statement "*A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years*" demands for transformational change in the rural sector. Uganda's REDD+ Strategic Options report suggests "*Ugandan society cannot anymore count on the traditional ways of doing farming, cut natural forests or wastefully exploit wood for energy. New, more efficient alternatives for each of those traditional livelihood modes must be developed and taken into use.*"

In Uganda, REDD+ is part of the national response to climate change. REDD+ in Uganda focused on reducing emissions from deforestation and forest degradation, enhancing the role of trees and forests in sustainable (green) development, increasing forest cover i.e. enhancing carbon stocks in forests. REDD+ will be part of a bigger all-encompassing climate resilience initiative including both adaptation and mitigation. This all-encompassing approach can contribute meaningfully to the transformation proposed by Uganda's Vision 2040.

The current draft National REDD+ Strategy – Draft Options Report (Oy Arbonaut Ltd., September 2016) found the drivers by priority to be as follows, subject to national consultations:

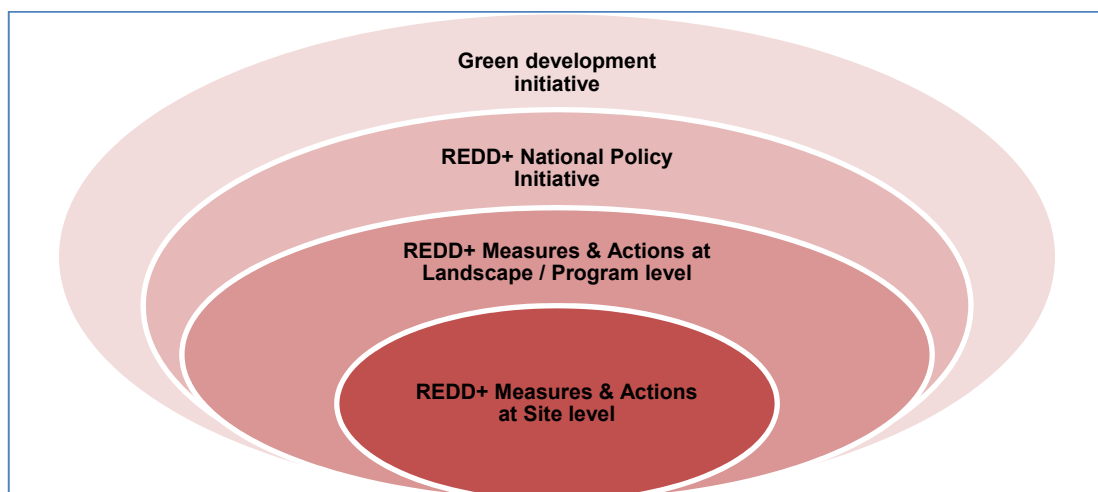
1. Wildfires (72% of total emissions)
2. Wood harvesting for energy purpose (including charcoal)
3. Round wood harvesting
4. Small-scale agriculture and large-scale commercial farmland expansion.

The overriding underlying causes are rapid population growth coupled with poverty and cultural factors. the absence of multi-stakeholder land(-use) management plans is a key underlying cause of deforestation and forest degradation caused by wildfires.

The draft National REDD+ Strategy shows the need for a non-traditional and an integrated multisector approach to saving what's left of Uganda's forests. The so-called "climate-smart agriculture" approach combined with forest management would be a key element in the transformation of Uganda's rural setting.

Within a national REDD+ approach, Uganda has chosen to develop a variety of REDD+ initiatives with a typology that would encompass initiatives from local to national policy initiative. In this framework, REDD+ will be aligned to Uganda's green growth and Low Emissions Development Strategy (Figure 2.1).

Figure 2.1 Proposed typology of REDD+ in Uganda





For REDD+ to be successful in Uganda, the national strategy must mobilize the financing options for the four levels of REDD+ measures presented in Figure 2.1. All funding and actions associated with these four typologies must be recorded in a National REDD+ Register yet to be established. The register will display the documentary procedures and models associated with the approval and validation and implementation of all actions.

Uganda has taken the option to work at national scale in opposite to a subnational scale when building its reference scenario. The reasoning for this is important¹: *The diverse ecological systems in a relatively small area (24 million hectares in total) may render delineation of subnational scales an uphill task for Uganda. Furthermore, the risk of activity displacement from areas targeted by the intervention into neglected areas, convinced stakeholders to decide, for the purpose of the implementation of REDD+, the following scale: **National scale**.* This approach supports the logical choice for a national benefit sharing model as well as a national fund model.

The BDS Options Assessment report chapter 2.4 and the BSA Baseline report chapter 7.2 provides justification of the choice of the design of a national BSA model. It is recommended the REDD+ intervention to be national due to the following facts:

- Uganda is a unitary state where the central government controls policy, fiscal and administrative issues
- Districts are mostly small geographical and administrative units and no large geographical blocks representing an agro-ecological zone
- Potentially important issues of leakage at the district scale
- Local Governments (LGs) still exhibit low levels of skills in financial management coupled with inadequate financial management infrastructure.

In addition to being established at the national level, Uganda's BSA should:

- Be voluntary for stakeholders to apply and not be imposed
- Incentivise stakeholders
- Be based on agreed contractual arrangements.

The contracts could be

- between national and local governments
- between communities and private sector
- between government (national or local) and private sector.

A national scheme with performance contracts, or Payment for Environmental Services (PES) contracts will be one of the pillars for the BSA in Uganda.

¹ From: Proposed Forest reference level for Uganda, Uganda MWE, January 2017



3. KEY ELEMENTS IN THE DEVELOPMENT OF NATIONAL REDD+ BENEFIT SHARING MECHANISMS

This chapter presents the elements that the Consultant has considered most important when developing a National REDD+ BSA. In Chapter 5 of the Options Assessment Report we have outlined several elements in more detail. We consider the most important elements:

- How to design a benefit sharing arrangement to fit local contexts
- Monetary and non-monetary benefits
- The need for establishing performance based (or PES) contracts to recognised and registered REDD+ action
- The potential typology of REDD+ actions and initiatives.

Each component is discussed in detail in the following sub-chapters.

3.1 Designing a national REDD+ benefit sharing mechanism for local contexts

To design national programmes that ensure the legitimacy of REDD+ and that will accommodate different local contexts, it is necessary to consider the following three elements in the design of decentralized benefit sharing processes:

1. **Recognize the differences and linkages between project-level and national-level approaches.** Valuable lessons can be learned from project level experiences to inform national policies on REDD+ benefit sharing. Project-level approaches cannot always be applied directly at the national level. Also, some national-level approaches may not be feasible for projects. It is important to know which approaches are applicable at which levels, including the range of lessons learned that can be leveraged.
2. **Guided by national frameworks, the details of REDD+ benefit sharing can be shaped at subnational levels through participatory processes.**
3. **Ensure transparency and free access to information.** National frameworks and subnational action plans for benefit sharing should be available publicly, and feedback and grievance mechanisms should be put in place to encourage inputs from local stakeholders. Civil-society actors can help in monitoring the implementation of programmes and in revising action plans over time in response to new information and changing circumstances.

3.2 Monetary and non-monetary benefits to a range of stakeholders

Although REDD+ incentives often are considered as financial compensation, REDD+ incentives may be distributed to actors in a variety of forms. The term 'benefit sharing' rather than 'revenue sharing' is used to represent the wider potential stream of incentives in the so-called Warsaw Framework for REDD+ decided in COP 19 of UNFCCC.

Any BSA can include both monetary or non-monetary benefits (see Table 3.1) – it is up to what is agreed in the service contract or PES agreement. The institutions, structures, systems, capacities and incentives to deliver the monetary and non-monetary benefits are different. What is important to consider is that even if a primary stakeholder/forestry planter is incentivized by non-monetary incentives e.g. access to information, access to justice, tenure security, etc., there is always a financial cost to their provision borne by those providing them (please see BSA Options report chapter 2.1.1. Matching costs and benefits).

In the case the funds would come from a public source in a compliance REDD+ scheme under UNFCCC, benefit payments may be in the form of cash or in kind depending on the approach chosen at a national level. Funds reaching Uganda from public sources could be provided through a national fund model. Funds could be distributed to governments, landowners or project developers again depending on the BDA. Also in the case the funds would come from a private source as part of a compliance REDD+ scheme under UNFCCC, benefits could be channelled through the same national REDD+ fund model. Under a private fund approach, benefits could be in the form of payments for carbon credits from either an international REDD+



oversight agency or some other accreditation body. If funds were from the voluntary carbon markets, benefits would come in the form of payments for carbon credits directly to the landowner or project developer. A voluntary market does not exclude provision of non-monetary benefits.

Although healthy debate on REDD+ funding continues to date, a mix of both public and private funding may be necessary to ensure the necessary volume of carbon offsetting to reach climate change mitigation goals.

In considering a mechanisms to channel funds to attain the optimal results (i.e., equity, efficiency and effectiveness), it is helpful to identify the main national actors needed for long-term, effective REDD+ governance, as well as their needs to ensure delivery of necessary services and monitoring performance.

Nationally, incentives for good forest governance should be divided primarily among 1) governments, 2) private landowners, and 3) local and indigenous communities. In addition to these three main national actor groups, benefit sharing supporting policies and regulations must also consider foreign investors, service providers and civil society participants. Such consideration of actors and their respective needs is especially relevant for the early years of national REDD+ initiatives, when national capacities and legal frameworks for forest governance must be improved quickly.

In the Indufor Uganda Baseline BSA report Table 5.2 *Categories of stakeholders and the roles they play in benefit sharing arrangements* an exhaustive identification of stakeholder categories and their roles is presented. The arrangements for benefit sharing should respond to the needs of each stakeholder group.

Table 3.1 Illustrative examples of benefits derived by stakeholders

| Monetary | Non-monetary Direct | Non-monetary Indirect |
|--|---|---|
| <ul style="list-style-type: none"> • Cash • Economic flow of benefits from tourism • Tax incentives • Access to credit on preferential terms • Salaries and allowances | <ul style="list-style-type: none"> • Capacity building, training, extension (governance, bookkeeping, nursery and plantation management, environmental management plans) • Community infrastructure like schools, clinics • Legal access to fuel wood and non-timber forest products • Rent-free land for commercial plantations • Alternative livelihoods (community nurseries, shea nuts, beekeeping, coffee, timber, fuel wood, fruit, carbon credits) • Support for acquiring communal and freehold land title • Community nurseries • Ecological restoration and monitoring of priority habitat • Land-use plan; improved land/forest-tenure • Improved market access and business networks • Sense of ownership (especially communities neighbouring or surrounding forests) • Reduced conflicts in forest management | <ul style="list-style-type: none"> • Reforestation of degraded areas, reduced flood, drought and landslide risk • Improved resilience to seasonal variations • Health benefits, cleaner air from more efficient cook stoves • Improved water quality and quantity • Decreased human/wildlife conflict • Increased support for biodiversity conservation • Improved working relationships (including trans-boundary) • Improved working conditions for employees • Travel opportunities to share knowledge and experiences • Pride, prestige social status |



3.3 Services or PES contracts

At the heart of any REDD+ initiative lies a Payment for Environment Services (PES) type contract. It is the PES contract that defines the REDD+ activity, type of benefit needed and how this will be generated and delivered. The type of benefit and REDD+ performance indicators are identified and agreed on within the PES agreement that will be established in any REDD+ arrangement with Local Governments (LG), local communities and individuals. The contract can be with a LG, with a Cooperative, or with a village community. The contract defines activities and BSA-type, whether monetary or non-monetary. Conditions are indicated in contracts, whether individual or collective. Payments are provided if commitments detailed in the contracts are sustained. Groups or individuals can receive benefits and the BSA model needs to be able to administer this. Guidelines for performance contracts need to be developed.

Individual PES reward people for a certain type of land use, in other words an environmental service provided. Collective PES reward communities for preserving the ecosystems in their territory in the long term. Combining these two types of PES encourages both individuals and communities to engage in REDD+ and benefit.

On PES see also Chapter 2.3 of Baseline Report for BSA options. For BSA modalities with local communities see Table 3.2 from Chapter 3.5 Baseline BSA Report.

3.4 Land and forest policy and legal arrangements

Understanding the existing framework of land and forest policy and related legal arrangements is a critical element in the development of REDD+ benefit sharing mechanisms. The mechanism should be designed to build on any existing structures and any gaps should be identified to allow for the REDD+ benefit sharing arrangements to be integrated with the existing system.

As shown in the Annex 1 of the Options Assessment Report, the Uganda Forest Policy (UFP) and the National Forestry and Tree Planting Act (NFTPA) the 2016 regulations made thereunder provide an enabling legal framework for a variety of community groups to participate in forestry and forest management, including community forests and ownership of trees on private land. The policy provides for improved management of forestry on land outside state control through raising awareness of land and tree ownership. The NFTPA and Regulations provides for declaration, management and use of community forests (CFs) and private forests (PFs). The forestry regulations do promote collaborative arrangements with private sector and communities including carbon sequestration credits. The Uganda Wildlife Act (UWA) provides for promotion of community conservation of wildlife resources and important for the management of wildlife in CFs. The Land Act and its regulations regulate the establishment of Communal Land Associations (CLAs) and communal ownership and management of land based resources therein in accordance with the other laws. The National Environment Act (NEA) provides for protection of traditional uses of forests which are indispensable to the local communities. However, to make these effective, there are still several provisions for the ministry to operationalise (see Annex 1 of BSA Options report for details).

Although Collaborative Forest Management (CFM) and Collaborative Resources Management as known under Uganda Wildlife Act (UWA) for centrally management of forest and wildlife protected areas (national parks and reserves) in Uganda is well embedded in policy and practice, CFM has no adequate provision for benefit sharing. Also, there is no role of local governments in the management of Central Forest Reserves (CFRs). The Forestry Act recognizes Community Forests (CF), but there hasn't been an effective registration of CFs. There are guidelines for registration, declaration and management of community forests which regulate access to the CFs through setting up community institutions for equitable governance, registration and planning for sustainable management of the CFs. The guidelines provide that CFs should develop a management plan that reflects the needs of all stakeholders in the CF including non-members.

There are also guidelines for registration and management of private natural forests which help private forest owners (PFOs) to bring their natural forest under responsibility forest



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management. The guidelines enable PFOs to advocate for incentives for improved management of natural forests and the accompanying flow of benefits to the stakeholders.

However, the procedure and requirement for developing Forest Management Plans (FMP) are deemed complicated and technical for community /private forest owners. The Forest Management Plans are linear on paper but cyclical in practice, hence the need to better translate and explain how regulations work out in practice.

The NFTPFA allows domestic use of forest produce by local communities but still does not define tenure rights. The rights and benefits are left to be defined in individual CFM agreements merely as interests to recognize in the FMP. NFA developed guidelines for CFM that provide for public participation in forest management. However, these policy frameworks do not provide guidance on publicity of information on access to land for forest plantation establishment. The UWA provides clear terms for historic rights of individuals in Wildlife Conservation Areas (WCAs) but there are no guidelines for recognition and formalisation of these rights.

The forestry law established a National Tree Fund meant to provide a financing mechanism for promoting tree planting and growing efforts of a non-commercial nature among others, however the fund is yet to be established.



4. PROPOSED BSA: NATIONAL FUND MODEL UNDER CONDITIONAL GRANTS

4.1 Analysis of options

The assignment was to propose Benefit Sharing Arrangements (BSA) for Uganda's National REDD+ Strategy that provide practical and implementable options for benefit sharing schemes based on:

- any existing schemes and experiences;
- options which could be established with low to moderate level changes.

The Indufor team has analysed the strengths and weaknesses of several promising existing BSA models and projects, both national and subnational, through the application of the Options Assessment Framework analyses methodology developed by PROFOR. The results are presented in the BSA Options Assessment Chapters 5 and 6. This analyses will inform the design and development of the REDD+ BSA scheme for Uganda. An evaluation of the baseline of existing schemes and experiences is presented in the BSA Baseline report.

The three BSA options proposed are:

1. Integrating and mainstreaming REDD+ into sectoral/district plans and budgets into national multi-sectoral rural development programmes and the proposed (*Phase 2 investment based*)
2. National Tree Fund or REDD+ Fund (*Phase 3 performance based*)
3. Conditional Grant Fiscal Transfer System from the Central Government (*Phase 2 and Phase 3 of REDD+ readiness and implementation*).

The first BSA option, which suggests Integrating and mainstreaming REDD+ into sectoral and district plans, has also been proposed by the 2012 Uganda National Climate Change Policy. The BSA Baseline Report Chapter 5 provides a full inventory of potential programmes for mainstreaming.

The two latter options have been further assessed in the BSA Options Assessment and are presented in the following paragraphs.

The Indufor BSA Baseline Report found that there are valid experiences with benefit sharing in Uganda mainly at subnational level that can inform a national BSA model. However, there is no existing scheme in the natural resource sector, and specifically not in the forest and biodiversity conservation sector, that can be taken as the bases, or foundation, for developing the national REDD+ BSA scheme.

Uganda has a well-developed fiscal transfer system, often working through conditional grants. This system has everything in place for effective delivery of benefits, both monetary and non-monetary. Housed within the Ministry of Finance, Planning and Economic Development (MFPED) it is integrated into the central and decentralised planning cycles of the country. The fiscal transfer system provides opportunity to mainstream REDD+ within existing national programmes in the rural sector.

If, on the other hand, Uganda chooses to focus REDD+ to the forest sector, principally aiming at mobilising carbon credits then it might be an option to look at the not yet operationalised National Tree Fund. It would be need to investigated if the National Tree Fund could be modified to an Autonomous National REDD+ Fund. However, there is need to deploy an integrated approach that does not only focus on reforestation, sustainable forest management and conservation but also addresses the drivers of deforestation. These go beyond focusing only on the forest sector.

REDD+ will be an integral part of the national climate response. As part of this national climate response Uganda will establish a National Climate Fund² (NCF). Integration of REDD+ elements in the proposed National Climate Fund is an option that needs serious consideration. We are

² cf. Uganda National Climate Change Policy July 2012



proposing that Uganda considers setting-up one single fund. This calls for active engagement with relevant stakeholders to ensure that the established National Climate Fund appropriately covers all REDD+ elements. The integration of REDD+ into the National Climate Fund might as well call for review/amend of the fund's mandate (policy) if the current proposal for the NCF does not fully address REDD+.

Both BSA Baseline Report and Options Assessment report have made an analysis on strengths and weaknesses of the two-potential national BSA options: **Conditional grants under fiscal transfer system versus Autonomous Fund model**. Table 3.1 of the Options Assessment report presents an analysis of pros and cons of the two BSA options. Both clearly have their merits, the principle ones being that:

- The Conditional grants under fiscal transfer system is a functional and well developed delivery system centrally based within the planning cycle of government and this BSA model could soon be made operational
- The Autonomous Fund Model is ring-fenced and it provides for more inclusive planning and operational procedures and if well designed would invite full participation of civil society, private sector and traditional institutions representation.

The principal disadvantages are:

- The Conditional grants housed in MFPED does not give non-state actors like civil society organizations, private sector, and traditional institutions space to participate in decision making and channelling their funding
- The Autonomous Fund model doesn't have an effective system of delivery of benefits and would not encourage multisector approach to REDD+; it would need more time and investments to become operational.

In terms of overall structure, the BSA model for Uganda could be a choice between either of the two, or a combination of these two into one single BSA. It is the later that we propose for further development.

There will be a need to have an investment phase (Phase 2, REDD+ input-based) to jointly build capacity and practice with local governments, CSOs, local communities and private sector. A REDD+ Phase 2 would involve testing various approaches to implement REDD+, refine their strategies, and scale-up. This could be achieved through mainstreaming REDD+ in existing programmes, but additional funding is required. A mix of both public and private funding may be necessary to ensure the necessary volume of carbon offsets for climate change mitigation goals to be met.

4.2 The proposed benefit sharing mechanism for Uganda's REDD+

Based on the results obtained from the Benefit sharing Options Assessment, **the most suitable option for Uganda's Central Government would be to create a national fund to receive payments from international sources for activities that contribute to reduction of emissions from deforestation and degradation at a national-scale**. The fund would commit to distribute these payments to District Local Governments and other actors at district level working with District Local Governments (DLGs), based on the emission reductions reported and monitored at the district level. Not only emissions reduction but also cost-effectiveness may be a criterion to determine which districts receive funding from the central government. The benefits distributed by districts to the local level could be monetary, non-monetary of both. The benefits would be allocated based on the efforts made, and results achieved, to address the drivers of deforestation and degradation; reduce barriers to sustainable natural resource management; and support sustainable rural development and green, climate resilient, economic growth. The districts could then plan/budget for these resources through their District development plans considering efforts/activities that can contribute to drivers of deforestation and forest degradation.



Local stakeholders could develop their own investment plans for reducing deforestation and degradation. In such plans, local stakeholders would also define who the beneficiaries will be and how the benefits will be shared. Multi-stakeholder committees would be formed at the District level to select investment plans based on District REDD+ strategies, guided by the central government. A safeguards system would be put in place at all levels to guide the development and implementation of investment plans, government policies and benefit sharing.

From the foregoing assessment of pros and cons of the two-potential national BSA options i.e. the conditional grants under fiscal transfer system versus autonomous fund model, we have concluded that it would be best to combine both models in one. We call this the **autonomous national REDD+ fund managed under the conditional grants fiscal transfer system**. The proposed fund should be autonomous, with its own steering structure and secretariat, but will be managed through the existing principles and practises of the fiscal transfer system from central government to local government, service providers and beneficiaries.

The National Climate Fund should be managed under Conditional Grants Fiscal Transfer System under MFPED. This for a number of reasons:

- there is need for one single voice to mobilise the national political arena to achieve transformational change
- transformational change, with REDD+ and climate resilience at the heart of it, needs to happen as an integral part of the NDP and Vision 2040 - everything needs to be aligned
- it requires an ambitious investment plan and in Uganda we don't think REDD+ alone will be able of mobilising the necessary level of funding for implementing Uganda's National REDD+ Strategy
- the single fund can both implement climate adaptation programmes as well as a REDD+ incentive mechanism based on performance. There will be need for both input and performance based BSA.

The Uganda BSA model needs to have the capacity to mobilise and manage resources for an ambitious national scheme, where possibly REDD+ / Climate Resilience and Adaptation are brought together under one fund. The fund needs to be able to generate confidence with a large variety of stakeholders, from donors to civil society and local communities as well as with a range of government institutions important to REDD+ and sustainable development of Uganda's rural sector. The proposed BSA Option for Uganda's National REDD+ Strategy should be considered when further designing the architecture of the National Climate Fund

Advantages of the Conditional Grants Fiscal Transfer System:

- It is integrated with the Comprehensive National Development Planning Framework (CNDPF) linked to the NDP II and Vision 2040 and to both Sector and Local Government Planning cycles
- Allows MFPED to maintain its hold on macro-economic stability because the fund would be managed under the public sector financial and management systems
- Takes advantage of the capacities built in MDAs and LGs for public sector financial management and accounting
- The fiscal system through which they are disbursed is well superimposed on Uganda's decentralization system that allows national level institutions to transfer to subnational or local governments, or make direct payments to service providers and community associations and individuals (on the condition that they have a bank account)
- Places the Fund under a vote holder with an accounting officer and allows the accounting officer to directly affect transfers to beneficiaries and/or service providers, thereby minimizing leakages through multiple vertical channels
- It allows Ministry of Finance, Planning and Economic Planning to shift resources from slow performing budget agencies to the fast movers. There is an established culture of measuring and rewarding performance and penalizing non-performance



- Allows all beneficiaries of monetary benefits to tap into non-monetary benefits from diverse agents and service providers according to their comparative advantage to deliver them
- Takes advantage of existing Integrated Financial Management Information System (IFMS) which would ease reconciliation and auditing
- Many international bilateral and multilateral partners to Uganda have invested in IFMS and channel their funding support to Uganda through it
- Fund transfers can be reconciled on daily/regular basis
- Builds upon the fiscal transfer system and is reinforced with a separate Vote Function under the Government Chart of Accounts for ease of tracking, monitoring and reporting use of funds in relation to inputs provided or received; this enables government to make quarterly, semi-annual and annual performance reports for accountability
- It is now backed by Public Finance Management Act, 2015
- It would allow government to quickly start on priority benefit sharing but could be transformed if need over time. It is the only BSA option that is already capable of processing and administering a national scheme at the scale of millions of individuals and thousands of organisations and Local Governments.

By managing the Conditional grant as an Autonomous National Fund this creates advantages such as:

- It gives the fund its own identity and visibility to its supporters and beneficiaries
- Setting up a national fund would be a bold and ambitious statement of engaging Uganda in REDD+ and on a green development pathway
- It allows multiple funding opportunities from public, private and philanthropic sources
- It provides space from different stakeholders, governmental and non-governmental, in the decision-making machinery
- Funds are ring fenced specific focus e.g. in the case of Bwindi Mgahinga Conservation Trust BMCT which is location and objective specific
- Enables linking benefits to performance through an M&E system
- Enables accountability, traceability, ownership (the beneficiaries are stakeholders)
- Ease of access – inoculating from the bureaucracies associated with government institutions.

4.3 Institutional arrangement

The conditional grant under fiscal transfer system firmly puts the BSA under the Ministry of Finance, Planning and Economic Development with support and technical expertise from Ministry Water and Environment (MWE), and potentially other departments such as those in Ministry of Agriculture, Animal Industries and Fisheries (MAAIF) and Ministry of Energy and Mineral Development (MEMD) and a supervisory role of Ministry of Local Government (MOLG). Strengthening capacity with District Local Government is key in this (or any other) model. The Forest Sector Support Department (FSSD) will play a key role in technical coordination and reaching out to district forestry services and in working with MOLG to reach out to DLGs. Institutionally this model has a lot of merit, but it needs firm engagement and additional resourcing to key actors in the chain of activity. It may require something like a Presidential Investors Round Table to command inclusiveness and attract donors. There are also challenges of communication and reaching out to local communities across the country. There will be a clear need for building strong linkages with Civil Society, churches and cultural institutions and a willingness to communicate in a diversity of languages (this would already be sharing benefits).



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The Fund will be oriented to stimulate innovative and result-based finance and support to sectoral ministries, to local government, to local associations and cooperatives and private sector. It takes time and political commitment to set up such a fund before it can be fully operational. The Fund would grow based on positive results that it can create and would grow in an incremental way (at least three-five years of start-up, learning and testing).

Grants held in the fund are ring-fenced and are all within central government priority programme areas. Equalisation grants are paid to local governments based on the degree to which an individual local government lags the national average for a particular service. The Local Government Finance Commission (LGFC) advises on all matters concerning the distribution of revenue between central and local government. The allocation to each LG out of the consolidated fund while the Local Governments Public Accounts Committees (LGPACs) examine reports of Internal Auditors and Commissions of Enquiry.

This institutional framework of the proposed Autonomous fund under condition grants will be highly participatory and provides an opportunity for effective planning and targeting of REDD+ interventions at the lowest level of government. Besides government, other key players including civil society and to some extent the private sector are engaged in the policy development process, as well as advocating for the effective financing of REDD+ activities.

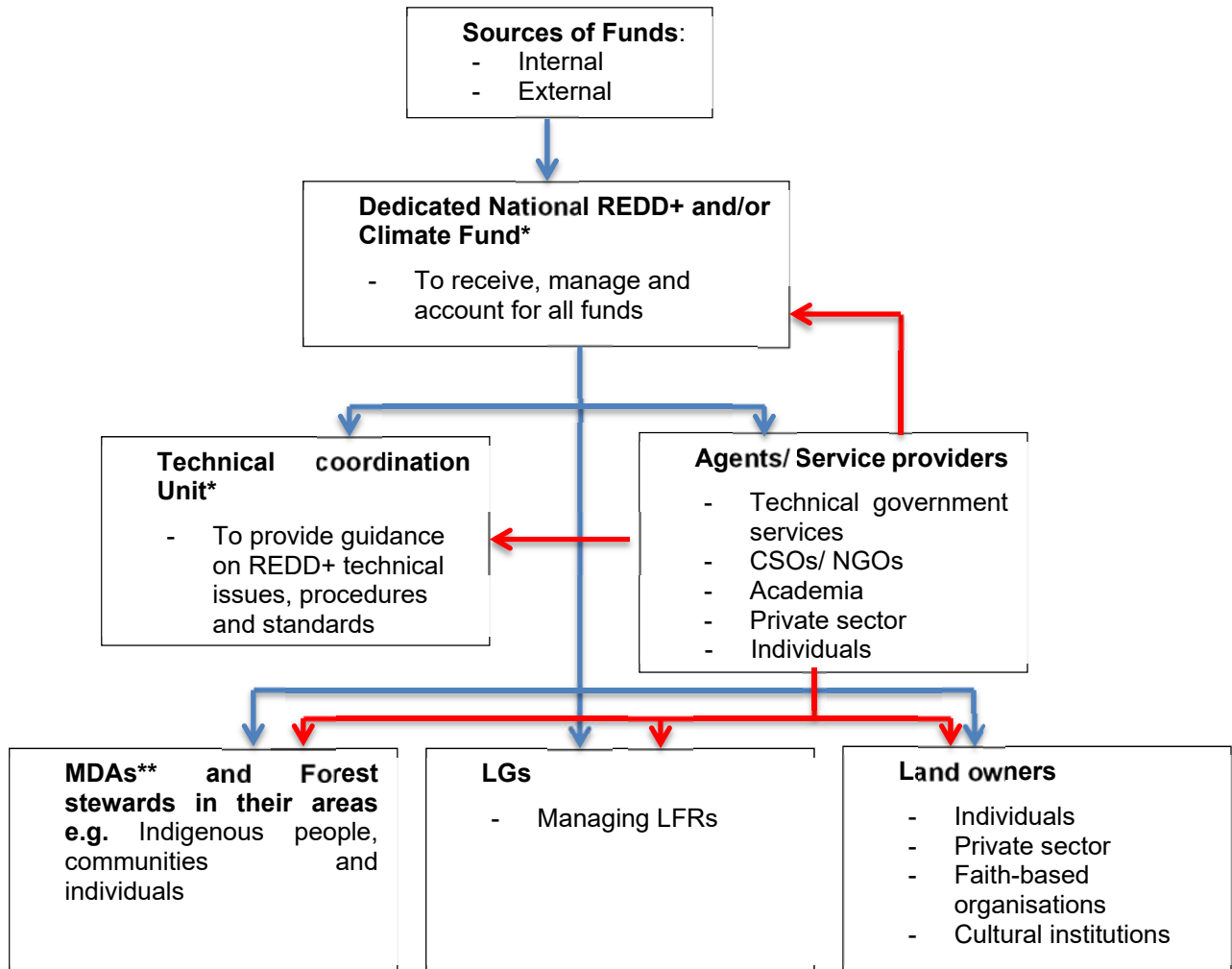
In addition, this arrangement provides an opportunity for channelling public and donor funds to implement local level activities directly to LGs from donors or MFPED, thereby minimizing financial leakage and increasing the potential for impact. Besides, the empowerment of LGs has caused increased political participation, transparent mode of information on grants from Government and Public Expenditure Management (PEM) systems which enable services to be delivered largely as intended. The system strengthens the LGs' autonomy, improves technical and managerial skills at the local level, and widens local participation in decision-making thereby increasing the efficiency and effectiveness of LGs' programmes to achieve set goals within a transparent and accountable framework.

There is much capacity with Civil Society (see BSA Option Assessment Chapter 6.2 and Annex 2) and there is growing practice in Uganda of Government working with CSOs for service delivery, see for instance the NAADS programme. Civil Society, faith-based organisation and cultural institutions have an important role to play to facilitate effective vertical communication and be a partner to Local Government institutions and community organisation providing necessary services and capacity to implement.



The Figure 4.1. visualises the structure of the proposed BSA model.



Figure 4.1 BSA National Fund under conditional grants Fiscal Transfer System



Legend:

-  Monetary benefit flow
-  Non- monetary benefit flow

*Monetary under existing structures and under an Accounting Officer of MFPED

** Managing carbon pools, i.e. NFA, UWA, Wetlands Department



4.4 Monitoring of performance

A key element of this BSA Fund Model are frameworks with robust indicators for each REDD+ Strategy Option to assess performance of the REDD+ Strategic activities and performance based, or PES, contracts, ensuring that receiving the next bunch of benefits is based on the performance of previous support and funds received. This must be accompanied by strengthening the technical skills of LG staff to effectively monitor the interventions.

For effective implementation, disbursement of funds to the Village Councils (VCs) as well as to the Private Forest Reserves (PFRs) and cooperatives would initially use the input-based approach linked to performance-based progress indicators as agreed in the PES contract. With time this will translate to impact performance-based indicators. The Fund will enter performance contracts with the different implementing partners with clear set targets. Recipients would be required to regularly provide progress reports regarding implementation to the secretariat of the fund. The secretariat and the direct implementers (PFRs/cooperatives and VCs) would be audited by independent external auditors selected by MFPED with input from donor agencies and carbon offsetters.

The Inter Ministerial National Steering Committee will cater for enhancing coordination and joint action among the ministries, policy formulation and oversee implementation.

4.5 Flow of monetary and non-monetary benefits

The aim of the proposed structure for REDD+ is to facilitate efficient flow of REDD+ funds from funding agencies/donors to intended beneficiaries while avoiding elite capture. The MFPED will act as a link between the donors and government. Funds to support REDD+ interventions will be channelled from MFPED to the beneficiaries through the proposed National REDD+ Conditional Grants Fund, which would be managed through the conditional grants mechanism. The proposed National REDD+ Conditional Grants Fund will be an agency of government established by an act of parliament for managing funds to support REDD+ interventions across the country. The proposed structure comprises a secretariat with technical staff to run the day to day activities of the fund under the supervision and guidance of the Board of Governors. The board would comprise representatives from key state agencies, Uganda Local Government Association (UGLA), CSO, private sector, among others.

The specific functions of the national REDD+ Conditional Grants Fund would be:

- To administer and manage REDD+ funds
- Provide procedures for fund disbursement to CSOs and private sector beneficiaries
- Solicit for and screen REDD+ activity proposals from the public (private sector, CBOs and CSOs) for funding
- Disburse funds to benefitting recipients
- Monitor, evaluate and report on REDD+ related interventions
- Manage a national database and serve as a data centre for REDD+ related information.

To overcome challenges arising from overlapping mandates of various state agencies, there would be an Inter-Ministerial Policy committee comprising Permanent Secretaries (PS) from relevant ministries such as MWE, MAAIF, MFPED, MOLG, MEMD, MLHUD, MTIC, MTWH, and MGLSD as well as agencies i.e., NFA, NEMA, UWA and NARO as well as ULGA. Besides the chairperson of the board and executive director of the fund would be former officials on this committee. The functions of the policy committee shall be to:

- Provide policy guidelines and to formulate and coordinate REDD+ related policies for the fund
- Liaise with the Cabinet on issues affecting REDD+
- Identify obstacles to the implementation of REDD+ related policies and interventions and ensure implementation of those policies and interventions.



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Fund allocation down the chain of delivery, including monitoring and evaluation, needs to establish the right balance to provide the required incentives for transformational change. An indication of how resources could be allocated to different actors along the chain of delivery is:

Recipients would receive varying proportions of funds such as Ministries, Departments and Agencies (MDAs) (3%), DLGs (7%), Sub counties (10%), Private Forest Reserves-PFRs and cooperatives (10%); Village Committees (VCs) (5%) and households (65%).

The division would naturally vary from one REDD+ strategy activity to another. The proportional distribution of funds to the different actors along the chain of intervention will need to be defined for each REDD+ Strategy Option. The essence is that each of the actors in the chain of delivery has the necessary resource, and incentive, to do what has been laid out in the performance contract and that the incentives for communities, individual farmers, men and women are sufficient to trigger change and innovation.

The different recipients would receive funds directly from the REDD+ Fund except for households where funds would be channelled through the Village Committee (VC). Ministries and agencies like MWE, MAAIF, UWA and NFA would receive funds to facilitate them to coordinate, monitor and supervise REDD+ interventions at the national level. Similarly, district and sub county LGs will use funds to supervise and monitor implementation at the local level. On the other hand, VCs will oversee the households in activity implementation. The households together with the PFRs and cooperatives would directly implement the activities. The project team proposes that to promote harmony, the PFRs and cooperatives could remit 5% of their financial benefits to the VC to finance improvement of social services within the community.

4.6 Accommodating existing and future subnational voluntary and private REDD+ initiatives

There are several existing projects and initiatives that need to be recognised and accommodated. There might be more projects in the future. These project level initiatives have much to contribute in terms of innovation and learning to a national level system.

Recognising REDD+ projects and including them in the National REDD+ Register would be a first step to formalise them. There are, however, challenges linked with including REDD+ projects into a national level REDD+ scheme as the projects most probably have followed different methodologies compared to a national scheme. A plan how to avoid double accounting would also be needed. As we observed in the BSA Baseline and Options Assessment, it is a challenge to integrate subnational initiatives into the district development planning processes and to gain full participation of relevant district and sub-county departments.

These independent subnational initiatives and the voluntary market initiatives should to the extent possible follow the same principles of fund management and transparency as the proposed National Fund under conditional grants does. All the principles in the institutional arrangements as presented for the national fund apply. However, fund management is the sole responsibility of the project holder.



5. RISK ANALYSES OF THE NATIONAL FUND CONDITIONAL GRANTS MODEL

To prepare for the national fund model through the conditional grants fiscal transfer system, several enabling actions to the existing system would be recommended to avoid risks. In the Options Assessment Chapter 6.1 and 6.2 several necessary enabling actions have been identified. In addition to these enabling actions the assessment moreover identified the following additional risks. It is crucial to link these risks to the work on safeguards and the Feedback and Grievance Redress Mechanism (FGRM).

Resource mobilisation

- **It is likely that several layers of government institutions will be involved leading to high transaction costs and consequently limiting resources to invest in actual REDD+ interventions.** A REDD+ Fund secretariat will minimize transaction costs and eliminate retention of authoritative and control rights at central government level by specifically ensuring that funds flow directly to the intended beneficiaries from the secretariat. For instance, other than the District and Sub county LGs receiving funds on behalf of households, the money will flow directly from the secretariat to the VCs
- **During Phase 2 there is a risk of a reduced financial inflows due to unwillingness of the donor community to put funds in a conditional grant which is purely managed by government considering the high corruption tendencies by government.** To instil confidence in REDD+ donor and investors, the secretariat of the fund and the direct implementers would be audited by independent external auditors selected by MFPED but with input on selection criteria from donor agencies
- **Unequitable sharing of benefits may occur if the Central Government alone determines the funding priorities with limited input from the communities, civil society and the local authorities.** During funding, the secretariat of the fund will give priority to participatory interventions/strategies that have remarkable evidence of high involvement of local beneficiaries in their development – bottom-up approach rather than imposing scheme on the local communities. Particularly, the funding criteria of selection of beneficiaries will consider that community institutions have full authority to manage the REDD+ development initiatives within their areas of jurisdiction.

Elite capture

- **The inadequate forestry governance creates a conducive environment for elite capture and thus failure of the vulnerable to equitably benefits from a BSA.** Currently there are serious forestry governance and institutional challenges such as corruption, understaffing, inadequate equipment, poor enforcement of regulations, etc. This may breed conflict resulting into failure to attain the REDD+ goals. Government therefore needs to address these shortfalls to control elite capture and sustainably to attain the REDD+ objectives. For instance, invest in building human resources, in both numbers and skills to handle the technical coupled with managerial skills such as project management, conflict resolution, law enforcement, and handling the large amounts of funds associated with REDD+.

Community conflicts

- **Community conflicts are likely to be a risk considering the existing tenure system** particularly in the central and Mid-Western parts of the country where there are prominent overlapping land rights between the landlords and bonafide tenants. Because of this kind of land tenure system, the risk of elite capture and community conflicts are eminent. REDD+ needs to design clear and equitable benefit sharing



mechanisms that cater for all actors while abiding by the legalities surrounding the tenure systems.

Economic gaps of viability

- **For a number of REDD+ Strategy options the economic benefits/incentives from REDD+ may not offset the costs of establishing and maintaining REDD+ activities** as well as the opportunity cost of using the land for other activities such as agriculture. This will diminish the possibility of performance based finance.

The Table 5.1 below provides a summary of the identified risks and proposed mitigation measures.

Table 5.1 Mitigation measures for the identified risks

| Risk | Proposed mitigation measures |
|---|---|
| Elite capture | REDD+ Secretariat should develop a communication and engagement strategy to be delivered using multi-lingual and communication channels. |
| The homogeneity as far as tenure and carbon rights are concerned across the different tenure situation in Uganda a factor that could lead to unequitable sharing of benefits. | Government should develop carbon and tree tenure policy. |
| REDD+ financial benefits into the country is likely to intensify conflicts over the control of these resources between central and local government agencies. | The BSA should take it to make clarity on the sharing formula right from the beginning. It was encouraging to find many models in Uganda and elsewhere already used to this practice as it can reduce conflict. |
| There is a risk that REDD+ may be seen or taken as traditional forestry intervention which may not dully address the drivers of deforestation. | In this regard, we recommend an inter-ministerial committee which besides making policy recommendations on REDD+, will spearhead mainstreaming REDD+ issues into national policies, ongoing and future programmes as well as the development plans. |



6. IDENTIFICATION OF NEXT STEPS

The BSA Options Assessment proposes several steps in the process of putting in place the BSA fund model for implementing Uganda's National REDD+ Strategy.

The Indufor BSA Baseline study and the Options Assessment for Uganda REDD+ BSA contain many issues that are policy and strategy related. Irrespective of the REDD+ BSA model that Uganda will choose REDD+ needs to be lifted to a higher cross-sectoral level. This will give it the necessary political support at the highest level to effectively integrate REDD+ and climate resilience across key rural development sectors.

As concrete suggestions on how the Government can move forward in creating a national framework we are proposing:

- Organise a high-level conference in which MWE, together with MFPED and the Presidency, presents a proposal for Uganda to engage in REDD+/climate resilience and adaptation, linking into the Vision 2040, the NPD II and preparing for NPD III
- Design, based on the considerations and proposals provided in Chapter 4 of the Options Assessment report, the overall framework for the architecture needed for implementing REDD+ Strategy and related benefit sharing schemes
- Further develop the specific proposals for defining a typology of REDD+ initiatives in Uganda (Chapter 5.2.2) and for a national REDD+ benefit sharing mechanism for local contexts (Chapter 5.2.3). This would inspire debate and decisions which will help clarify specific functionalities for how REDD+ BSA will work in Uganda.

REDD+ has the potential to channel larger sums of funds. It is therefore important to:

- Build a strong institutional framework that can ensure effective and transparent implementation. Any formal BSA adopted will require a regulatory and policy framework establishing or formalising the BSA. One cannot make BSAs for the diversity of models that exist without an agreed upon arrangement nationally. It is important to bear in mind that when the central government agreed to share revenue with local grants, it agreed upon conditional transfers, and backed them by law. Likewise, when Bwindi and Mgahinga Trust wanted to set up a BSA with communities, it made it through trust law with agreed formula. When UWA wanted to set up a BSA with communities, it agreed on formula and embedded it in the trust deed.

For REDD+ to be successful and attain its objectives REDD+ needs clear guidelines and appropriate policies. Conflicts already occur under existing forestry programmes. REDD+ may magnify these conflicts further. There is hence a need to:

- Formulate policy reforms that will avoid some of the current conflicting legal provisions, and overlapping mandates among ministries, departments and agencies.

Donors will have a strong interest in ensuring that REDD+ targets are met. REDD+ needs to be measurable and transparent. The Indufor consultant team is uncertain if the subnational government institutions and civil society agents have sufficient skills (e.g. accountability and financial management capacity) to manage a REDD+ BSA without support from the central government. Weak forest institutions/governance means that PES is vulnerable to elite capture. Consequently, increased conflicts among the stakeholders thereby failing to attain the REDD+ objectives. It is therefore of paramount importance to:

- Develop robust REDD+ National Forest Monitoring system
- Ensure buy-in and build broad support throughout Uganda for the National REDD+ Strategy and BSA models chosen



- Set in place guidelines and regulations on how to manage and access REDD+ funds, define type of benefits and sharing arrangements that ensure equity, efficiency and effectiveness
- Mainstream REDD+ performance based activities within existing and planned programmes. This would be a first concrete step that can be made, thus building on existing programmes to invest in building capacity for performance based REDD+ and climate resilience
- Set up and test for a period of three years the national REDD+ BSA that has been adopted. Uganda should allow itself three to five years to further build and fine-tune its chosen model. The objective is that by year three there should be a minimum of US\$ 100 million additional funding engaged and available. This study provides a good baseline analyses for doing so. Furthermore, we would like to make the point again that a large national BSA doesn't exclude that other subnational BSAs will co-exist, and we believe Uganda should encourage this
- Build a new momentum that has the capacity to mobilise broad sectors of Uganda society and inspire transformational change. By doing so the process would mobilise international support and recognition. This requires leadership and a bold vision.

Once a decision on the fund model is taken, it will be necessary to further develop some of these building blocks (see BSA Options Assessment Report).

- Institutionalise and recognise a national framework that enables promoting a diversity of REDD+ benefit sharing mechanism for local contexts and the need for a REDD+ Register (Chapter 5.1.2. and 5.1.3)
- Establish an agreed typology of REDD+ actions and initiatives (Chapter 5.1.1)
- Facilitate necessary monetary and non-monetary benefits. These will be concretised in the proposed REDD+ Payment for Environment Services contracts
- At this early stage of REDD+ implementation in Uganda, there is a need for a broad definition of what benefit sharing is (Chapter 5.4).

The following provisions proposed below by Indufor would considerably enhance the implementation of otherwise appropriate policies and acts:

- Decentralize registration and declaration of Community Forests to District LGs to ease the process of registering Communal Land Associations (CLAs) and Community Forestry permits
- Recruit and install District Registrars of title and District Forest Officers (DFOs) in every district to manage the registration and certification process of Communal Land Associations (CLAs)
- Develop a template that simplifies Forest Management Plans (FMPs) to be able to address the current FMP requirements more efficiently
- The minister of MWE should by statutory instrument provide for the role of local governments in the management of Central Forest Reserves (CFR) under NFTP
- Draft guidelines for recognition and formalization of historic rights in Wildlife Conservation Areas (WCAs) to support livelihood of the people and improve governance of forests with their participation
- The minister should by statutory instrument explicitly provide for rights of forest communities in CFM/CRM in access to resources which are crucial to their survival as legal entitlements as it is in the case under the National Environment Act (NEA)
- Local Governments should make ordinances and bye-laws to regulate local community forests
- Develop guidelines for the drafting of joint agreements between LGs and local community groups to enforce existing forest laws



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- Revise guidelines for Community Forest Management (CFM) to provide information on access to land resources
- Develop model contracts to be used for private forest owners to facilitate allocation of forest rents, such as carbon credits, to a forest rights holder
- Raise awareness about carbon rights, trade and develop model agreements for carbon trade to be used by sellers and buyers
- Institutionalize mechanisms for the joint management and sharing of benefits from the natural resources between the forest management agent, or trustee, and beneficiaries.

The key issue to note is that policies and laws in Uganda all face implementation challenges which cannot be solved in this consultancy. REDD+ requires a long-term commitment and process and for REDD+ to be successful and attain its bold objectives it requires clear guidelines and appropriate policies. There is a need to operationalise the structures for the foregoing proposed arrangements to enhance the implementation of otherwise appropriate policy and acts.



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