

**CORE DOCUMENT**

## **VALIDATION AND VERIFICATION STANDARD**

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## **SUMMARY**

The aim of the validation and verification standard is to provide a roadmap for more efficient and consistent project assessments. This document provides the requirements and procedures for Gold Standard Validation and Verification Bodies (GS VVBs) and Certification Bodies (CBs) to successfully carry out validation and verification for standalone project activities and Programme of Activities (PoAs) under Gold Standard for the Global Goals (GS4GG) and all earlier versions of Gold Standard.

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## 1| OBJECTIVE, SCOPE, APPLICABILITY AND ENTRY INTO FORCE

### 1.1 | Objectives

- 1.1.1 | The objectives of the “Validation and Verification Standard” are to:
- a. Enhance consistency and clarity of minimum requirements for validation and verification activities under GS4GG;
  - b. Improve the quality and consistency in the preparation, execution and reporting of GS4GG validation and verification activities;
  - c. Enhance the overall efficiency and integrity of the GS4GG.

### 1.2 | Scope and Applicability

- 1.2.1 | This document provides Validation and Verification Bodies (VVBs) and Certification Bodies (CB) with minimum requirements to perform Validation, and Verification of GS4GG activities - including projects, PoAs and their Voluntary Project Activities (VPAs), based on approved GS4GG rules and requirements.
- 1.2.2 | The requirements outlined in this document apply to all activities seeking certification of emission reductions and/or removals, and other sustainable development impacts under GS4GG and any earlier versions of Gold Standard.
- 1.2.3 | The VVBs shall refer to the [Validation & Verification Body Requirements](#) for assessing and understanding requirements and procedures for:
- a. seeking approval/re-approval to become a GS-VVB and be eligible for performing validation and verification activities, and
  - b. maintaining eligibility as a GS-VVB to conduct validation and verification activities.
- 1.2.4 | If it is found at any stage of the project/PoA that a VVB and/or Project Developer has engaged in malfeasance or fraud, Gold Standard retains the right to take action against such entities. The actions may include but are not limited to suspension of the project with immediate effect, retraction of certified products & statements, blacklisting entities and their registry accounts, or cancellation of VVB approval status.

### 1.3 | Entry into force

- 1.3.1 | The date of entry into force of this document is **dd/mm/2023**.

## 2| TERMS AND DEFINITIONS

- 2.1.1 | In addition to the definitions contained in the [Glossary](#), located on the GS4GG website, the following terms apply in this document:
- a. “Shall” is used to indicate requirements to be followed;

- b. "Should" is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
- c. "May" is used to indicate what is permitted.

### 3 | PRINCIPLES

The following principles<sup>1</sup> guide the preparation, execution, and reporting of validation and verification activities by GS VVBs and CBs.

#### 3.1 | Independence

- 3.1.1 | Remain independent of the activity in the process of validation or verification, and free from bias and conflict of interest. Maintain objectivity throughout the validation or verification to ensure that the findings and conclusions are based on objective evidence generated during the validation or verification.

#### 3.2 | Ethical Conduct

- 3.2.1 | Demonstrate ethical conduct through trust, integrity, confidentiality and discretion throughout the validation or verification.

#### 3.3 | Fair presentation

- 3.3.1 | Reflect truthfully and accurately the validation or verification activity, findings, conclusions and reports. Report significant obstacles encountered during the validation or verification, as well as unresolved and/or diverging opinions among validators or verifiers, the certification body, the standard (Gold Standard) and the client (e.g., the Project Developers).

#### 3.4 | Due professional care

- 3.4.1 | Exercise due professional care and judgement based on the importance of the task performed and the confidence placed by clients and intended users. Have the necessary skills and competences to undertake the validation or verification.

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<sup>1</sup> Sourced and adapted from ISO 14064-3:2006 - Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions. This standard can be obtained from any ISO member from the website of the ISO Central Secretariat at the following address: <[www.iso.org](http://www.iso.org)>. Copyright remains with ISO.

## SECTION A: GENERAL VALIDATION AND VERIFICATION REQUIREMENTS

### 4| GENERAL VALIDATION AND VERIFICATION APPROACH

- 4.1.1 | The VVB shall select a competent team to perform the validation or verification for the project, PoA or VPA - collectively termed as 'projects' hereafter unless explicitly stated.
- 4.1.2 | In carrying out its validation or verification work, the VVB shall:
- a. Follow this standard and integrate VVB's own quality management system, as approved by Gold Standard and/or assessed by the relevant accreditation body;
  - b. Follow this standard, its provisions and most recent applicable decisions and guidance provided by Gold Standard;
  - c. Determine whether each GS4GG project meets all applicable rules and requirements, including those specified in the [Principles and Requirements](#), relevant [Activity Requirements](#), [Product Requirements](#), [Programme of Activity Requirements](#) (where applicable), selected and applied methodologies, methodological tools, templates and guidelines as applicable to each project being validated/verified, taking into account applicable Rule Updates, Rule Clarifications and guidance provided by Gold Standard, as well as any deviations granted to the project;
  - d. Assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided by the Project Developers (PDs)/ Coordinating/Managing Entity (CME);<sup>2</sup>
  - e. Determine whether information provided by the Project Developers/CME is reliable and credible;<sup>3</sup>
  - f. Apply consistent validation/verification criteria:
    - i. To the requirements of the applicable regulatory documents (as defined in point (c) above);

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<sup>2</sup> Principles for each can be found in relevant applicable requirements

<sup>3</sup> Information is credible if it is authentic and is able to inspire belief or trust, and the willingness of persons to accept the quality of evidence. Information is reliable if the quality of evidence is accurate and credible and able to yield the same results on a repeated basis.

- ii. To projects/PoAs with similar characteristics such as a similar application of applicable regulatory documents e.g. methodologies, use of technology, time period or region;
  - iii. To expert judgements, over time and among projects/PoAs;
- g. Base its findings and conclusions on objective evidence and conduct all validation or verification activities in accordance with GS4GG rules, associated requirements and procedures;
- h. Not omit evidence that is likely to alter the validation or verification opinion;
- i. Present information in the validation report or verification and certification report in a factual, neutral and coherent manner and document all assumptions, provide references to background material, and identify changes made to the documentation;
- j. Safeguard the confidentiality of all information obtained or created during the validation or verification.

## 5| USE OF AND COMPLIANCE WITH APPLICABLE STANDARDS

5.1.1 | In carrying out its validation and verification work, the VVB shall use and determine the compliance with the valid version of the applicable regulatory documents<sup>4</sup> approved under GS4GG.

## 6| GENERAL VALIDATION REQUIREMENTS

### 6.1 | Objectives of validation

6.1.1 | The VVB shall conduct a thorough and independent assessment of the proposed project, PoA and VPAs against the applicable GS4GG requirements and procedures.

### 6.2 | Validation approach

6.2.1 | In carrying out its validation work, the VVB shall:

- a. Determine whether the proposed project complies with the requirements of the applicable regulatory documents.
- b. Assess the claims and assumptions in the Design Document (DD) e.g. PDD, POA-DD, VPA-DD. The evidence used in this assessment shall not

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<sup>4</sup> Regulatory document refers to applicable standards, methodologies, standardised baselines, methodological tools, guidelines and other regulatory documents adopted by Gold Standard.



be limited to that provided by the Project Developers/  
Coordinating/Managing Entity (CME).

- c. Assess the evidence, claims assumptions made as part of the project documentation, including (as applicable) but not limited to:
  - i. Stakeholder Consultation Report(s)
  - ii. SDG Impact Tool
  - iii. Safeguarding Principles Assessment
  - iv. Official Development Assistance (ODA) declaration
  - v. Other project documents e.g., Risks and Capacities Guidelines
- d. Assess whether Project Developer/ Coordinating/Managing Entity (CME) addressed Forward Action Requests (if any) from the Preliminary Review stage.

### 6.3 | Means of validation

6.3.1 | The VVB shall follow the standard auditing techniques as described herein to assess the information provided by the Project Developer/  
Coordinating/Managing Entity.

6.3.2 | In assessing the information, the VVB shall apply the means of validation specified throughout this document and, where appropriate, standard auditing techniques, including, but not limited to:

- a. Document review involving:
  - i. A review of data and information;
  - ii. Cross checks between the information provided in the DD and information from sources other than those used; if available, the VVB's sectoral or local expertise; and, if necessary, independent background investigations.
- b. Follow-up actions (e.g., on-site inspection and telephone or e-mail interviews), including:
  - i. Interviews with relevant stakeholders in the host country, such as personnel with knowledge of the activity design and implementation;
  - ii. Cross checks between information provided by interviewed personnel (i.e., by checking sources or other interviews) to ensure that no relevant information has been omitted;
  - iii. Take necessary steps to maintain, avoid bias and undue influence from Project Developers in selection of stakeholders and interviews.
- c. Reference available information relating to projects or technologies similar to the proposed activity under validation;

- d. Review, based on the selected methodologies and related documents (like standardised baselines, tools and guidelines), of the appropriateness of formulae and accuracy of all calculations;
- e. Sampling approach in accordance with the applied methodology(ies) and/or latest CDM's "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)" including:
  - i. A random sampling for cases where the Project Developer/CME did not apply a sampling approach;
  - ii. An acceptance sampling or another sampling approach for cases where the Project Developer/CME applied a sampling approach. Where inconsistency occurs, requirements outlined in the applied methodology takes precedence. The VVB may apply stricter sampling approaches based on activity related risks.

#### **a. Site visit requirements for standalone project activities**

6.3.3 | The timing and type of the VVB validation site visit, physical or remote, shall be determined and conducted in accordance with:

- a. The [GHG Emissions Reductions and Sequestration Product Requirements](#) (on the timing of the first physical site visit)
- b. The [Site Visit and Remote Audit Requirements](#) (on required mode of the validation site visit i.e. physical, remote or hybrid)
- c. It is optional for the VVB to conduct a physical site visit for:
  - i. Validation of a standalone project activity for design certification
  - ii. Design certification renewal of a standalone project activity,
  - iii. Post-registration changes to a design certified standalone project activity.

6.3.4 | If the VVB conducts an on-site inspection for the instances mentioned in para [6.3.3 | above](#), it does not necessarily need to include a visit to the geographical locations where project will be or are implemented but could be to the office of the Project Developer or Coordinating/Managing Entity. If the VVB doesn't conduct an onsite inspection as means of validation, the VVB shall describe the alternative means used and justify that they are sufficient for the purpose of validation.

#### **b. Site visit requirements for PoAs and VPAs**

6.3.5 | The site visit requirements shall be in accordance with the provisions of [Programme of Activity Requirements](#). Validation of PoA and its real case VPAs shall include a site visit by a VVB who assesses the up-front design and monitoring plan for a PoA and its real case VPA against applicable requirements. This includes validation of:

- a. The PoA and VPA documentation including the design document and monitoring & reporting plan, including any updates to the key project information after listed status has been achieved.
- b. Any supporting document and evidence to demonstrate conformity to all applicable GS4GG requirements.

- 6.3.6 | For regular VPAs that are included using the regular inclusion process, which involves a compliance check by the VVB, conducting a site visit is not mandatory for validation. However, if the inclusion is done without a VVB site visit, a site visit shall be conducted within two years of a VPA's start date for any other proceeding certification process, such as verification.
- 6.3.7 | For regular VPAs directly included by the CME following the fast track inclusion pathway, a VVB shall conduct the site visit within two years of a VPA's start date.
- 6.3.8 | For VPAs following combined inclusion and issuance of real case and regular VPAs, the VVB shall conduct a validation (real case VPAs)/compliance check (regular VPAs) for inclusion of new VPA in the PoA. The VVB shall conduct a verification of all new VPAs and/or any existing VPAs. The VVB may combine verification assessment for all VPAs with same monitoring period start and end date in a single Verification Report. Also, the VVB may carry out a combined site visit for both validation and verification process. A VVB site visit is mandatory in such case.
- 6.3.9 | Renewal of PoA period shall include a site visit by a VVB who assesses the PoA against all GS4GG Requirements. A VVB shall validate the PoA and real case VPA for renewal of certification cycle. For regular VPAs renewal of certification, the CME may select any of the pathways outlined for inclusion of VPAs.
- 6.3.10 | For microscale Programme of Activity, where Certification Body is acting as a VVB, please refer to Annex 2 of the [Programme of Activity requirements and procedures](#).
- 6.3.11 | Where no specific means of validation are specified, the VVB shall apply the standard auditing techniques described in paragraph [6.3.2 | above](#).
- 6.3.12 | The VVB shall use any mandatory templates to document audit techniques, if applicable to the activity type being audited.

**c. Corrective action requests, clarification requests and forward action requests by the VVB**

- 6.3.13 | If the VVB identifies issues that require further elaboration, research or expansion in order to determine whether the project, PoA, VPA meets the GS4GG requirements and procedures and can achieve credible emission reductions and SDG impacts, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the validation report.

6.3.14 | The VVB shall raise a Corrective Action Request (CAR) if one of the following situations occurs:

- a. The Project Developer has made mistakes that will influence the ability of the proposed project to achieve real, measurable, verifiable and additional emission reductions/GHG Removals and SDG impacts (e.g., establishment of inaccurate baseline scenario(s), implementation of incorrect/inapplicable methodological steps and/or data and parameter values for calculation of emission reductions and SDG impacts, adoption of erroneous estimations/assumptions for demonstration of additionality etc.);
- b. The applicable GS4GG requirements and procedures have not been met (e.g., partial or complete non-compliance with applicable regulatory documents, e.g. local stakeholder engagement, safeguarding principles assessment and sustainable development impact assessment etc.);
- c. There is a risk that GHG emission reductions and SDG impacts cannot be monitored or calculated.

6.3.15 | The VVB shall raise a Clarification Request (CL) if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements and procedures have been met.

6.3.16 | The VVB shall raise a Forward Action Request (FAR) during validation to identify issues related to project implementation that require review during the first verification(s) of the proposed project, PoA, VPAs (e.g., confirming implementation status of the activity, establishing the technical specifications of the equipment installed, demonstrating compliance with relevant monitoring/measurement requirements etc.). The VVB shall not raise a FAR that relates to the GS4GG rules and requirements to confirm Design Certified status of the project, PoA and/or VPA.

6.3.17 | The VVB shall resolve or “close out” CARs and CLs only if the Project Developer/ CME modify the activity design, rectify the DD(s), or provide additional explanations or evidence that satisfy the VVB’s concerns. If this is not done, the VVB shall not submit a request for Design Certification of the proposed project, PoA and VPA.

6.3.18 | The VVB shall report on all CARs, CLs and FARs in its Validation Report. This reporting shall explain the issues raised, the responses provided by the Project Developer/CME, the means of validation of such responses and references to any resulting changes in the DD(s) or supporting annexes.

**d. Corrective action requests, clarification requests and forward action requests by the Certification Body (CB)**

6.3.19 | Should the CB raise CARs, CLs, and/or FARs within the Design Certification Review process:

- a. For the Project Developer/CME: the VVB shall assess how the Project Developer/CME has addressed the CARs, CLs and/or FARs before the

response is sent to the Certification Body. The project documentation may need to be updated accordingly to ensure that its final version reflects accurately the characteristics and expected impact of the project, PoA and/or VPA(s).

- b. For the VVB: the VVB shall address the CARs, CLs, and/or FARs before the response is sent to the Certification Body. The Validation Report shall be updated accordingly to ensure that its final version reflects accurately the characteristics and expected impact of the project, PoA and/or VPA(s).

## 6.4 | Risk assessment - PoA Validation

6.4.1 | As part of PoA validation, the VVB shall validate the appropriateness of the sampling approach (including approach proposed for site-visits) as part of the Validation Report. The VVB shall take into account the following factors, amongst others, while assessing proposed sampling approach for validation:

- a. Risks related to the type(s) of project activity/technology/geographic location
- b. Risks related to non-identification of emission and leakage sources
- c. Risks related to double counting, especially in the case of distributed technologies
- d. Uncertainty with respect to the data monitored etc
- e. Risks related to environmental, economic or social safeguards
- f. Risks on account of previous VPA having been erroneously included or other VPA facing significant grievances from local stakeholders or ongoing legal cases for existing VPA etc

## 6.5 | Use of applicable document templates

6.5.1 | The VVB shall determine whether the DD and project documentation have been completed using the valid version of the [DD template](#), [Stakeholder Consultation Report\(s\)](#), [SDG Impact Tool](#), and any other applicable templates.

6.5.2 | The VVB shall state its opinion on whether the project, PoA, VPA(s) has been submitted using the valid version of the relevant templates and following the instructions therein, and in related guidance documents.

## 6.6 | Preparation and submission of VVB reports

6.6.1 | The VVB contracted to conduct;

- a. validation of a proposed activity, design changes or design certification renewal of a design certified project or renewal of a design certified PoA period or inclusion of VPAs in a design certified PoA, shall prepare and

submit a Validation Report using the valid version of the relevant validation report form<sup>5</sup>.

- b. verification and certification for the implementation of the design certified project or PoA or included VPAs and monitored emission reductions and SDG impacts shall prepare a Verification and Certification Report using the valid version of the relevant verification and certification report form<sup>6</sup>.

6.6.2 | The VVB shall include in every report a full list of staff, staff of outsourced entities, and subcontracted individuals (including team leaders, auditors, technical reviewers, technical experts, country experts, interpreters, audit equipment operators, etc.) participating in the assessment, including their names, affiliation, role in the assessment, and competence relevant to the assessment (sectoral scope, country expertise, etc.), as well as whether they are or not an approved Gold Standard auditor.

## 6.7 | Use of applicable Global Warming Potentials

6.7.1 | The VVB shall determine whether the Global Warming Potentials (GWPs) were correctly applied in the design documents (DDs e.g. [PDD](#), [PoA-DD](#) and [VPA-DD](#)) and in the Monitoring Report in accordance with relevant GS4GG requirements.

## 6.8 | Validation and Verification by same VVB

6.8.1 | If the same VVB wishes to perform verification of a given activity for which they have performed validation activity (including the inclusion of VPA, design certification renewal, design change review), the VVB shall ensure that the integrity and impartiality of the verification audit are maintained. In such cases, the VVB shall meet the following requirements:

- a. The VVB shall ensure that the entire verification audit team, including the lead auditors, auditors, technical reviewers and sectoral experts, are different from the team that performed the validation activity (including the inclusion of VPA, design certification renewal, design change review).
- b. The VVB shall transparently disclose in the Verification Report that the same VVB has performed validation activity (including the inclusion of VPA, design certification renewal, design change review) for the given activity. The VVB shall disclose the details of the audit team, including

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<sup>5</sup> The VVB shall use the validation report forms available on the UNFCCC CDM website with appropriate changes as needed to fulfil GS4GG requirements, if applicable form is not provided on GS4GG website.

<sup>6</sup> The VVB shall use the verification report forms available on the UNFCCC CDM website with appropriate changes as needed to fulfil GS4GG requirements, if applicable form is not provided on GS4GG website.

names of all the team members and their roles in the previous audit performed by the same VVB.

- c. An exception to the above stated rule shall be for the technical reviewer where the validating technical reviewer may participate in the verification audit team, and a member of the validation audit team may be the verifying technical reviewer.

6.8.2 | The requirement to have different audit teams does not apply to combined design certification with first verification and performance review for a given project, VPA (paragraph 5.1.53, [Principles and Requirements](#)). The same audit team may perform both validation and verification for combined Design Certification and first performance certification for a given project, VPA.



## SECTION B: STANDALONE PROJECT ACTIVITY

This Section is applicable to standalone projects. For validation and verification requirements for PoA/VPAs please refer to [Section C](#) below.

### 7| VALIDATION FOR DESIGN CERTIFICATION

#### 7.1 | Type and Scale

7.1.1 | The VVB shall determine whether the activity type and scale of proposed project is correctly identified in accordance with the relevant GS4GG requirements and procedures.

#### 7.2 | Purpose and general description of proposed project

7.2.1 | The VVB shall determine whether the description of the proposed project in the [PDD](#) is accurate, complete, and provides an understanding of the proposed project.

7.2.2 | The VVB shall validate that:

- a. the project is eligible under Gold Standard's [Principles and Requirements](#) and all applicable regulatory documents. The VVB shall state its opinion on the compliance of the project with each eligibility criterion, as applicable.
- b. the project has addressed Forward Action Requests (if any) from the Preliminary Review stage.

7.2.3 | If the proposed project involves the alteration of an existing installation or process, the VVB shall assess whether the project description states the differences resulting from the project compared to the pre-project situation.

7.2.4 | There may be different aspects of the pre-project situation relevant to different intended SDG impacts. The VVB shall assess if the pre-project situation relevant to each SDG impact is addressed as per para [6.2.1 | above](#).

7.2.5 | If the project area overlaps with that of registered Gold Standard project(s) and/or project(s) from any other voluntary or compliance standard programme of a similar nature, the VVB shall confirm that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or misestimation of impacts amongst projects). In doing so, the VVB shall use its local and sectoral expertise and, where applicable, refer to Annex A - Double Counting Requirements of [GHG Emissions Reduction & Sequestration Product Requirements](#).

7.2.6 | The VVB shall:

- a. Describe the process undertaken to validate the accuracy and completeness of the project description;



- b. State its opinion on the accuracy and completeness of the project description and eligibility as required in [para 6.2.1 above](#).

### 7.3 | Project boundary

- 7.3.1 | The VVB shall assess the boundary of the proposed project in terms of geographical area (e.g. municipality, region within a country, country or several countries) within which activity will be implemented.
- 7.3.2 | The VVB shall determine whether, in establishing the boundary of the proposed project, the Project Developer has taken into consideration all applicable national and/or sectoral policies and regulations within the chosen boundary.

### 7.4 | Demonstration of additionality

- 7.4.1 | The VVB shall determine whether the proposed project is additional as demonstrated in the [PDD](#).
- 7.4.2 | The VVB shall assess and verify the reliability and credibility of all data, rationales, assumptions, justifications and documentation provided by the Project Developers to support the demonstration of additionality. This requires the VVB to assess critically the evidence presented, using local knowledge and sectoral and financial expertise.
- 7.4.3 | If required by the applied methodology(ies), the VVB shall consider methodological tools and guidelines provided to demonstrate the additionality of proposed project. The VVB shall also consider specific complementary or alternative requirements included in the applied methodology(ies) for demonstrating the additionality of the proposed project activity.
- 7.4.4 | The VVB shall describe all steps taken and sources of information used to crosscheck the information contained in the design document. The VVB shall describe how it has determined that the evidence assessed is credible, where appropriate.
- 7.4.5 | If investment analysis has been used to demonstrate the additionality of the proposed project activity, the VVB shall determine whether the proposed CDM project activity would not be:
  - a. The most economically or financially attractive alternative; or
  - b. Economically or financially feasible without the revenue from the sale of GS VERs.
- 7.4.6 | The VVB shall:
  - a. Describe in detail how the parameters used in any financial calculations have been validated;
  - b. Describe how the suitability of any benchmark applied has been assessed;
  - c. Confirm whether the underlying assumptions are appropriate, and the financial calculations are correct.

- d. Confirm whether the proposed project activity is not common practice.

## 7.5 | Demonstration of prior consideration

- 7.5.1 | If the stakeholder consultation for the Project was conducted after the start date of the Project or prior consideration justification is required as per activity requirements, the VVB shall determine whether revenue from carbon credits were considered necessary in the decision to undertake the project as a proposed project activity.
- 7.5.2 | The VVB shall assess whether the Project Developer:
  - a. Had an awareness of the carbon revenue prior to the project activity start date, and that the benefits of the carbon revenue were a decisive factor in the decision to proceed with the project. Evidence to support this could include, inter alia, minutes and/or notes related to the consideration of the decision by the board of directors, or equivalent, of the Project Developer, to undertake the project as a proposed project activity;
  - b. Demonstrated that real and continuing actions were taken to secure eligibility status for carbon revenue as per GS4GG or other similar standard for example CDM, for the project in parallel with its implementation.
- 7.5.3 | Assessment of real and continuing actions shall be conducted by the VVB and should focus on real documented evidence as indicated in para [7.5.2 | above](#), including an assessment by the VVB of the authenticity of the evidence. The VVB shall assess letters, e-mail exchanges and other documented communications submitted by the Project Developer to substantiate the above information, and these shall be considered as evidence only after the VVB has assessed the reliability and authenticity of such communications, inter alia through cross-checking (e.g., interviews).
- 7.5.4 | In validating a proposed project activity where:
  - a. There is a gap of less than two years between the documented evidence, the VVB shall conclude that continuing and real actions were taken to secure GS4GG status for the project activity;
  - b. A gap between documented evidence is greater than two years and less than three years, the VVB may determine that continuing and real actions were taken to secure GS4GG status for the project activity and shall justify any positive or negative validation opinion based on the context of the evidence and information assessed;
  - c. A gap between documented evidence is greater than three years, the VVB shall conclude that continuing and real actions were not taken to secure GS4GG status for the project activity.
- 7.5.5 | The validation report shall:

- a. Describe the evidence for prior consideration of the carbon revenue (if necessary) that was assessed and the process of cross-checking the evidence, including the real and continuing action;

Provide a validation opinion regarding whether the proposed project activity complies with the applicable requirements related to the prior consideration of the carbon revenue.

## 7.6 | Start date, crediting period type and duration

- 7.6.1 | The VVB shall determine whether the Project Developer specified the following for the proposed project in accordance with relevant GS4GG requirements:
  - a. Start date of the proposed project;
  - b. Expected operational lifetime;
  - c. Type and duration of the crediting period;
  - d. Start date of the crediting period.
- 7.6.2 | The VVB shall assess the start date and crediting period type and duration specified in the [PDD](#) by means of a document review, use of official sources and its local and sectoral expertise, interviews with relevant personnel and/or, where conducted through a remote or an on-site/physical inspection (as applicable).
- 7.6.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance of start date and crediting period type and duration specified in the [PDD](#) with the relevant GS4GG requirements. The VVB shall also provide its opinion on the retroactive crediting (if applicable).

## 7.7 | Safeguarding Assessment

- 7.7.1 | The VVB shall determine whether an upfront assessment against the Safeguarding Principles had been carried out and the project has been implemented in accordance with the requirements set out in [Safeguarding Principles and Requirements](#).
- 7.7.2 | The VVB shall describe the steps taken to assess the requirements and state its opinion on whether:
  - a. assessment applies to the project scenario (although assessment questions and requirements involve a comparison to the baseline scenario(s) and/or the implementation or decommissioning phases of a Project);
  - b. the Project Developer has provided suitable responses and their justifications to the non-exhaustive list of assessment questions set out against each Safeguarding Principle (listed in the [Safeguarding Principles and Requirements](#) document);
  - c. for requirements that are not accompanied by an assessment question, the Safeguarding Principles Assessment includes a description with justifications on how a project met these requirements;

- d. where a risk is identified, the requirements have been used to guide re-design/mitigation proposals, i.e., the response to a given outcome has been designed with the intention of achieving the stated requirements.
- e. where Safeguarding Principles assessment requires opinion and recommendations of Expert Stakeholder(s), the Project Developer has demonstrated that the Expert Stakeholders have conducted a thorough review (and, if needed, an onsite visit) and that their recommendations have been suitably incorporated into the project design.
- f. the Project Developer has provided appropriate level of information with regards to Safeguarding Assessment at different project stages listed below (in line with the requirements of paragraph 2.1.11 (Table 2) of [Safeguarding Principles and Requirements](#)):
  - i. Stakeholder Consultation;
  - ii. Preliminary Review;
  - iii. Design Review;
  - iv. Performance Review.

7.7.3 | The VVB shall invoke Non-Conformity section of the Gold Standard [Principles and Requirements](#) in case it identifies any failure, during validation, in respect to the completion of the Safeguarding Principles Assessment, including conformity with Requirements and Monitoring & Reporting Requirements. The VVB shall record the Non-Conformity(ies) and provide its justification and opinion in the Validation Report.

7.7.4 | The VVB shall assess the appropriateness and feasibility of the re-design/mitigation proposals, by means of review of the documented procedures, interviews with relevant personnel, project plans and, where conducted through a remote or an on-site/physical inspection (as applicable) of the proposed project.

7.7.5 | The VVB shall also determine whether the Project Developer conducted an environmental impact assessment, if considered significant by the Project Developer or by the host Party, in accordance with the host Party's procedures.

7.7.6 | The VVB shall assess the above requirements by means of a document review and/or using local official sources and expertise.

7.7.7 | The VVB shall

- a. describe steps taken to validate the sources of information used to cross check the assessment and information related to Safeguarding Principles Assessment contained in the DD:
- b. state its opinion on the adequacy of the Safeguarding Principles Assessment conducted by the Project Developer.

## 7.8 | Gender Sensitivity Assessment

7.8.1 | The VVB shall determine whether the proposed project has demonstrated compliance with the [Gender Equality Requirements and Guidelines](#).

## 7.9 | Contribution to Sustainable Development Goals

7.9.1 | The VVB shall determine whether proposed projects have demonstrated clear, direct contribution to sustainable development, defined as making demonstrable, positive impacts on at least three Sustainable Development Goals (SDGs), one of which must be SDG 13 in accordance with the requirements set out in [Principles and Requirements](#).

7.9.2 | The VVB shall describe the steps taken to assess the requirements and state its opinion on whether:

- a. All assumptions and data used by the Project Developers are listed in the DD, including their references and sources;
- b. All documentation used by the Project Developers as the basis for assumptions and source of data is correctly quoted and interpreted in the DD;
- c. Potential SDG Impacts are a primary effect – an intentional, direct effect of the proposed project and not a 'one off' or an effect generated in design, construction, distribution, start-up or decommissioning of the proposed project;
- d. The proposed project has identified potential SDG Impacts by comparing the project scenario to the baseline scenario (note that multiple baseline scenarios may be relevant depending on the SDG impacts and/or methodologies followed). In other words, the SDG Impacts shall be demonstrated as making a positive effect beyond what would reasonably be expected to occur in the baseline scenario.
- e. The proposed project has identified relevant monitoring indicators and/or monitoring parameters and described the monitoring approach in the [PDD](#) to inform future Monitoring Reports (MRs).
- f. Where certain SDG Impacts require opinion and recommendations of Expert Stakeholder(s), the Project Developers has demonstrated that the Expert Stakeholders have conducted a thorough review (and, if needed, an onsite visit) and that their recommendations have been suitably incorporated into the project design and monitoring and reporting plan.

7.9.3 | The VVB shall

- a. describe other steps taken and sources of information used to crosscheck the information related to contribution to SDGs contained in the PDD;
- b. state its opinion on the adequacy of the SDGs Assessment conducted by the Project Developer.

## 7.10 | Stakeholder Consultation

- 7.10.1 | The VVB shall determine whether the Project Developer have completed the Stakeholder Consultation and are carrying out an ongoing stakeholder engagement process in accordance with the relevant requirements in the [Stakeholder Consultation and Engagement Requirements](#).
- 7.10.2 | The VVB shall determine whether there are applicable host country rules on Stakeholder Consultation. Where such rules exist, the VVB shall, by means of document review and interviews with local stakeholders and/or the Designated National Authority (DNA)<sup>7</sup>, as appropriate, determine whether the Stakeholder Consultation was conducted in accordance with the rules.
- 7.10.3 | If applicable host country rules on Stakeholder Consultation do not exist, the VVB shall, by means of document review and interviews with local stakeholders and/or the DNA as appropriate, determine whether the Stakeholder Consultation was conducted in accordance with the requirements in the [Stakeholder Consultation and Engagement Requirements](#) pertaining to:
- a. Scope of Stakeholder Consultation
  - b. Timing of Stakeholder Consultation
  - c. Minimum group of stakeholders to be consulted
  - d. Means for inviting stakeholders
  - e. Information to be made available to stakeholders
  - f. Conduct of consultation
  - g. Continuous input and grievance mechanism
  - h. Consideration of comments received
  - i. Ongoing monitoring and reporting mechanism
  - j. Stakeholder Consultation documentation
- 7.10.4 | Notwithstanding the requirements stated in paragraph [7.10 | above](#), the VVB shall describe the steps taken to assess the requirements and state its opinion on whether:
- a. The Stakeholder Consultation comprised of a minimum of two rounds of consultation including one mandatory physical meeting and one stakeholder feedback round lasting for at least one month and these consultations were open to anyone wishing to attend.
  - b. The Project Developer has identified and informed all relevant (local, affected and interested) stakeholders, including relevant local and national authorities, the Gold Standard Secretariat and all Gold

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<sup>7</sup> List of DNAs is available at <https://cdm.unfccc.int/DNA/bak/index.html>

Standard NGO Supporters active in the host country of the proposed project.

- c. The Stakeholder Consultation has been conducted prior to the start date of the proposed project. If the Consultation has been conducted after the start date, the Project Developer has provided further explanation of how comments received during the consultation are taken into account and implement a Grievance Mechanism in line with the [Stakeholder Consultation & Engagement Requirements](#).
- d. The Project Developer has shared with the stakeholder the information on the proposed project's objective, scale and duration, contribution to sustainable development and compliance with safeguard.
- e. Where Safeguarding Principles and SDG Impacts assessment requires opinion and recommendations of Expert Stakeholder(s), the Project Developer has demonstrated that the Expert Stakeholders have conducted a thorough review (and, if needed, an onsite visit) and that their recommendations have been suitably incorporated into the project design.
- f. The proposed project has established a formal input, feedback and grievance mechanism in place and the grievance mechanism shall be discussed during the Stakeholder Consultations as per Stakeholder Consultation & Engagement Requirements.
- g. The proposed project has prepared the Stakeholder Consultation Report of the consultation process, including consultation feedback and how this was incorporated into the project design. Moreover, the Stakeholder Consultation Report has been submitted to Gold Standard at the time of first submission to GS (though this date may be after the Project Start Date).

#### 7.10.5 | The VVB shall

- a. describe steps taken and sources of information used to crosscheck the information related to Stakeholder Consultation contained in the [PDD](#) and stakeholder consultation report.
- b. describe the steps taken to assess the adequacy of the local stakeholder consultation;
- c. state its opinion on the adequacy of the local stakeholder consultation.

### 7.11 | Approval and authorisation

#### 7.11.1 | [To be included in final version](#).

### 7.12 | Application of baseline and monitoring methodology(ies)

#### a. General requirements

#### 7.12.1 | The VVB shall validate



- a. Applicability of selected baseline and monitoring methodology(ies) and related documents are applicable to the proposed project and
- b. Validity of applied version of monitoring methodology, associated tools and guidance as per the time of first submission (preliminary review) or submission for validation as applicable. Refer to [GHG Emission Reduction and Sequestration Product Requirements](#) for further details.
- c. Deviations from methodology and/or methodological tool (if already approved) or VVB may seek guidance on acceptability of deviation from selected methodology or methodology tool if VVB finds that a revision of the methodology and/or methodological tool would not be required to address the project-specific issue<sup>8</sup>. In such cases, the VVB shall include an assessment of the case including demonstration that the deviation does not require revision of the selected methodology or methodological tool, and shall include a description of the impact of the deviation on GHG emission reductions or net anthropogenic GHG removals by the proposed project activity.

7.12.2 | The VVB shall apply specific guidance and/or clarifications provided by the Gold Standard with respect to the approved methodologies, standardised baselines and other methodological regulatory documents that are selected by the Project Developer.

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<sup>8</sup> Examples of project-specific issues include, but are not limited to, the following:

The methodology requires measurements using instrumentation of certain specifications or using a certain method. The Project Developer of the proposed project activity identify a difficulty in acquiring the specified instrumentation or difficulty in implementing the measurement method; however, they can achieve comparable accuracy of measured parameters using an alternative instrumentation or measurement method;

A proposed project activity does not have access to the data sources specified by the methodology for a certain parameter; a different source of data can be accessed by the project activity to estimate the parameter with equal reliability and accuracy;

A minor deviation is sought for a project-specific situation, which is well justified and conservative. For example: a methodology requires limiting production in the project scenario between +/- 5% of rated capacity, if the historical baseline is to be applied. Due to government restrictions, the plant has never been operated at its rated capacity but at a capacity which is much below its rated capacity (20% below the rated capacity). A deviation can be presented specifying conservative approaches to calculate the emission reduction in such a project-specific case;

A conservative estimation technique or default factor suggested addressing uncertainties related to project-specific situations, which are not addressed in the methodology. For example, a well-justified conservative uncertainty factor proposed to be used in equations of baseline emissions to address uncertainties in the real-life situation during the crediting period.



7.12.3 | The VVB shall determine whether the selected methodology(ies), and related documents apply to the proposed project and were correctly applied with respect to the following:

- a. Project boundary;
- b. Identification of baseline scenario;
- c. Demonstration of additionality;
- d. Explanation of methodological choices/approaches for estimating the SDG Impact
- e. Algorithms and/or formulae used to determine emission reductions/removals and SDG impacts (if applicable);
- f. Monitoring and reporting methodology.

7.12.4 | The VVB shall determine whether the proposed project meets all the applicability conditions of the selected methodology(ies) and related regulatory documents. This shall be done by validating the documentation referred to in the [PDD](#) and by verifying that the documentation content is correctly quoted and interpreted in the [PDD](#). If the VVB, based on local and sectoral knowledge, is aware that comparable information is available from credible sources other than that used in the [PDD](#), then the VVB shall cross check the [PDD](#) against other sources to confirm that the proposed project meets the applicability conditions of the selected methodology(ies) and related documents within the applicable timelines as given in the methodology.

7.12.5 | For each applicability condition listed in the selected methodology(ies) and related documents, the VVB shall describe the steps taken to assess the relevant information contained in the [PDD](#) against these criteria.

7.12.6 | The VVB shall state its opinion on the applicability of the selected methodology(ies) and related documents to the proposed project.

#### **b. Project boundary, sources and greenhouse gases**

7.12.7 | The VVB shall determine whether all main GHG emission sources, the project boundary of the proposed project, and other relevant project and baseline emission sources/sinks covered in the applied methodology(ies) and related documents included within the project boundary for the purpose of calculating project and baseline emissions/removals for the proposed project.

7.12.8 | The VVB shall determine whether the justification provided to exclude GHG emission sources is reasonable, based on an assessment of supporting documented evidence provided by the Project Developer and corroborated by observations if required.

7.12.9 | The VVB shall confirm the project boundary based on documented evidence and shall corroborate it by a remote or an on-site/physical inspection (as applicable). VVB shall confirm that such an inspection is appropriate to the nature, type and scale of activity. Where site visit is not conducted at the time

of Validation, the VVB shall raise a FAR for 1<sup>st</sup> verification to confirm the project boundary based on documented evidence.

- 7.12.10 | The VVB shall describe how the validation of the project boundary has been performed by detailing the documentation assessed (e.g., a commissioning report) and by describing its observations during any remote or an on-site/physical inspection undertaken (i.e., observations of the physical site or equipment used in the process).
- 7.12.11 | The VVB shall state whether the identified boundary and the selected sources and gases are justified for the proposed project. Should the VVB identify emission sources that will be affected by the implementation of the project activity and which are expected to contribute more than 1 per cent of the overall expected average annual GHG emission reductions or net anthropogenic GHG removals, and are not addressed by the applied methodologies or the applied standardised baselines, the VVB shall request a clarification of, revision to, or deviation from the methodologies or the standardised baselines, as appropriate.

### 7.13 | Baseline scenario

- 7.13.1 | The VVB shall determine whether the baseline identified for the proposed project is the scenario that reasonably represents the anthropogenic emissions by sources of GHGs / removals by sinks that would occur in the absence of the proposed project.
- 7.13.2 | The VVB shall determine whether any procedure contained in the applied methodology(ies) to identify the most reasonable baseline scenario has been correctly applied. If the applied methodology(ies) requires the use of methodological tools (such as the CDM's "[Tool for the demonstration and assessment of additionality](#)" and the "[Combined tool to identify the baseline scenario and demonstrate additionality](#)") to establish the baseline scenario, the VVB shall consult the methodologies on the application of these methodological tools. In such cases, the specific guidance in the methodologies shall supersede the corresponding requirements of the methodological tools.
- 7.13.3 | If the applied methodology(ies) requires several alternative scenarios to be considered in the identification of the most plausible baseline scenario, the VVB shall, based on financial expertise and local and sectoral knowledge, determine whether all scenarios that are considered by the Project Developers and any scenarios that are supplementary to those required by the methodology(ies), are realistic and credible in the context of the proposed project and that no alternative scenario has been excluded.
- 7.13.4 | The VVB shall determine whether the most plausible baseline scenario identified is reasonable by validating the assumptions, calculations and rationales used in the [PDD](#). It shall determine whether documents and sources referred to in the [PDD](#) are correctly quoted and interpreted. The VVB

shall cross check the information provided in the [PDD](#) with other verifiable and credible sources, such as local expert opinion, if available.

- 7.13.5 | The VVB shall determine whether, drawing on its knowledge of the sector and/or advice from local experts, all applicable GS4GG requirements and procedures have been taken into account in the identification of the baseline scenario for the proposed project, as well as relevant national and/or sectoral policies, regulations and circumstances. If the project area of the proposed project overlaps with that of registered GS project(s) and/or project(s) from any other voluntary or compliance standard programme of a similar nature, the VVB may use the information/data available from such projects to cross-check the baseline.
- 7.13.6 | The VVB shall determine whether the [PDD](#) provides a description of the identified baseline scenario, including a description of the technology(ies)/measures that would be employed and/or the activities that would take place in the absence of the proposed project.
- 7.13.7 | The VVB shall describe the steps taken to assess the requirements and state its opinion on whether:
- All the assumptions and data used by the Project Developers are listed in the [PDD](#), including their references and sources;
  - All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the [PDD](#);
  - Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence and can be deemed reasonable;
  - Relevant national and/or sectoral policies, regulations and circumstances are considered and listed in the [PDD](#);
  - The applied methodologies have been correctly followed to identify the most plausible baseline scenario and the identified baseline scenario reasonably represents what would occur in the absence of the proposed project.
- 7.13.8 | The VVB shall describe other steps taken and sources of information used to crosscheck the information contained in the [PDD](#).

#### **7.14 | Estimation of emissions reductions or net anthropogenic removals**

- 7.14.1 | The VVB shall determine whether the description of how to undertake the ex-ante and ex-post calculations of baseline, project and leakage emissions as well as emission reductions to be achieved by the proposed project is in accordance with the applied methodology(ies) and related documents and, where applicable, the latest version of the "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)". The sampling requirements of the applied methodology takes precedent in every case.
- 7.14.2 | Where the applied methodologies and related documents allow for selection between options for equations or parameters, the VVB shall determine

whether adequate justification has been provided (based on the choice of the baseline scenario, context of the proposed project and other evidence provided) and that the correct equations and parameters have been used, in accordance with the applied methodology(ies) and related documents.

7.14.3 | The VVB shall verify the justification given in the [PDD](#) for the choice of data and parameters used in the equations:

- a. **Data and parameters fixed ex ante:** The VVB shall determine whether all data sources and assumptions are appropriate and calculations are correct as applicable to the proposed project, and will result in an accurate or otherwise conservative estimate of the emission reductions. As applicable, the VVB shall determine whether the sampling efforts were undertaken in accordance with the applied methodology(ies) and related documents and, where applicable, latest version of the CDM's "Standard: Sampling and surveys for CDM project activities and programme of activities";
- b. **Data and parameters to be monitored:** The VVB shall determine whether the estimates provided in the [PDD](#) for these data and parameters are reasonable. As applicable, the VVB shall determine whether the sampling efforts were undertaken in accordance with the applied methodology(ies) and related documents and, where applicable, latest version of the CDM's "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)".

7.14.4 | The VVB shall describe the steps taken to assess the requirements and state its opinion on whether:

- a. All assumptions and data used by the Project Developers are listed in the [PDD](#), including their references and sources;
- b. All documentation used by the Project Developers as the basis for assumptions and source of data is correctly quoted and interpreted in the [PDD](#);
- c. All values used in the PDD including GWPs are considered reasonable in the context of the proposed project;
- d. The methodology(ies) and related documents have been applied correctly to calculate baseline, project and leakage emissions, as well as emission reductions/removals;
- e. All estimates of the baseline emissions can be replicated using the data and parameter values provided in the PDD;
- f. The sampling efforts were undertaken in accordance with the methodology requirement/CDM's "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)", where the applied methodologies require that the data and parameters be determined in accordance with this standard.

- g. Accounting and treatment of uncertainties of LUF parameters follows Annex A of [Land-use & Forests Activity Requirements](#).

7.14.5 | The VVB shall describe how it has verified the data and parameters used in the equations, including references to any other data sources used.

## 7.15 | Monitoring Plan

7.15.1 | The VVB shall determine whether the description of the monitoring plan included in the [PDD](#) complies with the applied methodology(ies) and related documents and, where applicable, the CDM's ["Standard: Sampling and surveys for CDM project activities and programme of activities"](#).

7.15.2 | The VVB shall apply a three-step process to meet the above requirement:

- a. To assess compliance of the monitoring plan with the applied methodology(ies) and related documents, the VVB shall:
  - i. Identify the list of parameters required by the applied methodology(ies) and related documents by means of document review;
  - ii. Confirm that the description of the monitoring plan contains all necessary parameters, that they are described, and that the means of monitoring described in the monitoring plan comply with the requirements of the applied methodology(ies) and related documents;
- b. To assess the feasibility of the monitoring plan, the VVB shall, by means of review of the documented procedures, interviews with relevant personnel, project plans and, where conducted through a remote or an on-site/physical inspection (as applicable) of the proposed project, assess whether:
  - i. The monitoring arrangements described in the monitoring plan are feasible within the project design;
  - ii. The means of implementation of the monitoring plan, including the data management and quality assurance and quality control procedures, are sufficient to ensure that emission reductions/removals achieved by/resulting from the proposed project can be reported ex-post and verified;
- c. To determine whether the proposed sampling plan provides parameter value estimates in an unbiased and reliable manner, where the Project Developer applied a sampling approach to determine data and parameters, the VVBs shall assess the proposed sampling plan in accordance with the methodology requirement/CDM's ["Standard: Sampling and surveys for CDM project activities and programme of activities"](#).

7.15.3 | The VVB shall:

- a. State its opinion on the compliance of the monitoring plan with the requirements of the applied methodology(ies) and related documents and, where applicable, the CDM's "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)";
- b. Describe the steps undertaken to assess whether the monitoring arrangements described in the monitoring plan are feasible within the project design;
- c. State its opinion on the Project Developer's ability to implement the monitoring plan.

## 7.16 | Validation opinion and report

### a. Validation opinion

7.16.1 | The VVB shall include a statement on the likelihood of the proposed project achieving the anticipated emission reductions/GHG removals and SDG Impacts stated in the [PDD](#).

7.16.2 | The VVB shall notify the Project Developer of the validation outcome. The notification to the Project Developer shall include:

- a. A confirmation of validation and date of submission of the validation report as part of the request for Design Certification of the proposed project to Gold Standard; or
- b. An explanation of reasons for non-acceptance if the proposed project, as documented, is determined not to fulfil the requirements for validation.

7.16.3 | The VVB shall provide either:

- a. A positive validation opinion in its Validation Report if the VVB determines that the proposed project complies with the applicable GS4GG requirements and procedures; or
- b. A negative validation opinion in its Validation Report explaining the reason for its opinion if the VVB determines that the proposed project does not fulfil the applicable GS4GG requirements and procedures.

7.16.4 | The VVB shall include the following in its opinion:

- a. A summary of the validation method and process used and the validation criteria applied;
- b. A description of project components or issues not covered by the validation process;
- c. A summary of the validation conclusions;
- d. A statement on the validation of the expected emission reductions and SDG Impacts;
- e. A statement on whether the proposed project meets the applicable GS4GG requirements and procedures.



## **b. Validation Report**

7.16.5 | The VVB shall report the results of its assessment in the Validation Report.

7.16.6 | In its Validation Report, the VVB shall provide the following:

- a. A summary of the validation process and its conclusions;
- b. Results of the dialogue between the VVB and the Project Developer, as well as any adjustments made to the project design following the stakeholder consultation. It shall reflect the responses to CARs and CLs, the identification of FARs, and discussions on and revisions to the project documentation;
- c. All its applied approaches, findings and conclusions on the requirements set out in sections above, including the Audit Techniques Template, if applicable. The VVB may choose to use the template even if not applicable;
- d. A validation opinion;
- e. A list of interviewees, documents reviewed, sampling approaches used by the VVB and, outline of on-site inspections. Where the VVB applied a sampling approach to the on-site or remote inspection (as applicable), the VVB shall include a description of how the sample size was determined and how the field check/remote check was carried out;
- f. Details of the validation team, technical experts and internal technical reviewers involved, together with their roles in the validation activity and, details of who conducted the on-site or remote inspection;
- g. Information on quality control within the team and in the validation process;
- h. Appointment certificates or curricula vitae of the VVB's validation team members, technical experts and internal technical reviewers for the proposed project which are not part of the Gold Standard Approved Auditor list at the time of start of the validation contract.
- i. The VVB shall update the validation report according to any corrections, changes, CARs, CLs, FARs, issued/requested by the Certification Body or done by the Project Developer during the performance certification process and ensure that the information and data presented, especially on estimated SDG impacts, is aligned between the [PDD](#), Stakeholder Consultation Report, the SDG Impact tool, the design review form, and the validation report.

## **8 | VALIDATION OF DESIGN CHANGE(S)**

### **8.1 | Corrections**

8.1.1 | The VVB shall determine and state its opinion on whether:

- a. any corrections to project information or parameters fixed at validation, as described in the registered [PDD](#), comply with the relevant requirements stated in Section 4 of [Design Change Requirements](#);
- b. the Project Developer have made corrections, whether the corrected information is an accurate reflection of actual project information; and/or the corrected parameters are in accordance with applicable standard documents i.e., methodology(ies) or applicable requirements.

8.1.2 | The VVB shall state how the corrected information accurately reflects the actual project information and/or how the corrected parameters reflect the application of the applied methodology(ies), the registered monitoring plan and related documents.

## **8.2 | Changes to the start date of the crediting period**

8.2.1 | The VVB shall determine and state its opinion on whether the proposed change in start date of crediting period complies with the relevant requirements stated in paragraph 3.1.3 of [Design Change Requirements](#).

## **8.3 | Update and/or permanent changes to registered monitoring plan**

8.3.1 | The VVB shall determine and state its opinion on whether:

- a. there are permanent changes to the registered monitoring plan and the monitoring permanently deviates from the applied methodology(ies) (hence requiring revision of the methodology(ies)). If there are, determine whether the permanent changes or deviation comply with the relevant GS4GG requirements;
- b. the permanent changes are in compliance with the applied methodology(ies) and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan;
- c. the permanent changes or the permanent deviation of the monitoring from the applied methodology(ies) are likely to lead to a reduction in the accuracy of the calculation of emission reductions and SDG Impacts. If the permanent changes or the permanent deviation will lead to a reduction in the accuracy of the calculation, the VVB shall request the Project Developer to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be over-estimated as a result of the permanent change or the permanent deviation.

8.3.2 | The VVB shall state its opinion on whether the permanent changes or the permanent deviation comply with the relevant requirements stated in paragraph 3.1.4 | of [Design Change Requirements](#).

## **8.4 | Changes to the project design**

8.4.1 | The VVB shall determine and state its opinion on whether:



- a. there are proposed or actual changes to the project design of a certified project, and, if there are, determine whether the changes comply with the relevant requirements;
- b. the description of changes in revised [PDD](#) accurately reflects the implementation, operation and monitoring of the modified project by review of the submitted revised [PDD](#) and by means of an on-site or remote inspection (where conducted as per the GS4GG requirements);
- c. the impacts of the actual changes on the monitoring plan, the level of accuracy of the monitoring activity, the applied methodology(ies) and other requirements, as applicable;
- d. the proposed or actual changes would adversely affect the conclusions of the Validation Report of the registered [PDD](#) with regard to:
  - i. additionality of the project, applicability of the methodology(ies) and applicable requirement documents with which the project has been certified,
  - ii. compliance with the monitoring plan with applied methodology(ies),
  - iii. level of accuracy and completeness in the monitoring of the project compared with the requirements contained in the registered monitoring plan,
  - iv. scale of the project,
  - v. Stakeholder Consultation,
  - vi. sustainable development impact assessment, including the application of the GS4GG SDG Impact tool,
  - vii. safeguarding assessment, and
  - viii. compliance with applicable legislation/host country regulations

8.4.2 | If the proposed or actual changes affect the additionality of the certified project, the VVB shall confirm whether:

- a. If investment analysis was used to demonstrate additionality, the Project Developer have only modified the key parameters in the original spreadsheet calculations affected by the proposed or actual changes to the project;
- b. If only barriers were claimed to demonstrate additionality, the Project Developer have demonstrated that the barriers are still valid under the new circumstances;
- c. If the certified project uses an approved positive list or standardised additionality and the proposed or actual changes affect the additionality of the project, the project complies with the positive list of the applied standardised baseline in the registered [PDD](#).

8.4.3 | The VVB shall assess and state its opinion on whether:

- a. the revised [PDD](#) complies with all the requirements of the applied methodologies, and all applicable regulatory documents;
- b. if the applied methodology(ies) and/or standardised baselines have been updated to the latest valid version, or changed to other methodologies or standardised baselines, the VVB shall confirm that the revised [PDD](#) meets all requirements of the updated/changed methodologies, including the standards, methodological tools and guidelines applied in accordance with the updated/changed methodologies, and/or the updated/changed standardised baselines.

#### 8.4.4 | The VVB shall state its opinion on:

- a. the description of the proposed or actual changes as compared to the description in the registered [PDD](#);
- b. an assessment on when the changes occurred, reasons for these changes taking place, whether the changes would have been known prior to the Design Certification of the project, how the changes would impact on the overall operation/ability of the project to deliver emission reductions and SDG Impacts as stated in the [PDD](#), and whether the revised estimation of emission reductions due to the change takes into account the applicable limits in accordance with GS4GG requirements and procedures;
- c. an assessment regarding whether the changes would adversely affect the conclusions of the Validation Report of the registered [PDD](#) with regard to:
  - i. The applicability and application of:
    - a. the applied methodology(ies), the applied standardised baselines and the other standard documents with which the project has been certified;
    - b. the latest valid version of the applied methodology(ies), the applied standardised baselines and/or the other standard documents;
    - c. other methodology(ies) and/or standardised baselines that the certified project has updated/changed to;
  - ii. The project boundary and any associated leakages due to the changes;
  - iii. The compliance of the monitoring plan with the applied methodology(ies), the applied standardised baselines and the other standard documents;
  - iv. The level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan;
  - v. The additionality of the certified project;
  - vi. The scale of the certified project.
  - vii. Stakeholder consultation

- viii. Safeguarding assessment
- ix. Sustainable development impact assessment
- x. Compliance with applicable legislation

8.4.5 | In validating the revised [PDD](#) containing the proposed or actual changes, and in preparing the opinion, the VVB shall include information on how:

- a. the proposed revisions ensure that the level of accuracy and completeness<sup>9</sup> in the monitoring and verification process is not reduced as a result of the revision. The VVB shall, using objective evidence, assess the accuracy and completeness of each proposed revision to the registered monitoring plan, including the frequency of measurements, the quality of monitoring equipment (e.g., calibration requirements, the quality assurance and quality control procedures);
- b. the proposed revisions comply with all requirements of:
  - i. the applied methodology(ies), the applied standardised baselines and the other standard documents;
  - ii. the updated/changed methodology(ies) including the standards, methodological tools and guidelines applied in accordance with the updated/changed methodology(ies), and/or the updated/changed standardised baselines if updated to a later valid version or changed to other methodology(ies) or standardised baselines;
- c. the findings of previous verification reports, if any, have been taken into account

8.4.6 | If the proposed changes involve increase in the capacity specified in the registered [PDD](#), the VVB shall evaluate the impact of the capacity increase on emission reductions and/or other certified impacts and define the limit up to which the project may claim emission reductions and/or other certified impacts in the future, according to the [Design Change Requirements](#).

8.4.7 | In the case of permanent changes to a PoA/VPA, the VVB shall follow the requirements stated in the above sections, however, the VVB shall be required to assess the impact of these changes on both the PoA and the VPA(s).

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<sup>9</sup> Completeness refers to inclusion of all relevant information for assessment of GHG emissions reductions and the information supporting the methods applied as required. For example, if the VVB identifies an on-site generator for emergency use which was not included in the registered monitoring plan during the verification process, the monitoring of fuel consumption of this generator should be included in the monitoring plan via this procedure.

## 9 | VERIFICATION OF IMPLEMENTATION AND MONITORING

### 9.1 | Objectives of verification

- 9.1.1 | The VVB shall conduct a thorough and independent assessment of the implementation and the reported emission reductions, SDG Impacts, stakeholder comments/feedback, if any and other monitored information e.g., safeguarding assessment by a design certified project against the applicable GS4GG rules and requirements.

### 9.2 | Verification approach

- 9.2.1 | The VVB shall determine the applicable regulatory documents for the project being verified, including if there have been any changes to them that apply to the project since the last assessment (validation or verification), and if any deviations have been approved by Gold Standard or a Certification Body.
- 9.2.2 | Assess the claims and assumptions in the project's mandatory documentation, including (as applicable):
- i. Monitoring report
  - ii. Annual reports
  - iii. Other relevant documentation e.g., Risks and Capacities Guidelines
- 9.2.3 | The VVB shall assess both quantitative and qualitative information<sup>10</sup> on emission reductions/GHG Removals and SDG Impacts provided in the project documentation.
- 9.2.4 | The VVB shall assess and determine whether the implementation and operation of the design certified project, and the steps taken to report emission reductions/removals and other SDG Impacts comply with the applicable regulatory documents. This assessment shall involve a review of relevant documentation as well as on-site (mandatory for 1<sup>st</sup> verification) or remote inspection(s), as applicable. For onsite inspection(s), the VVB may apply a sampling approach in accordance with the latest version of the ["Standard: Sampling and surveys for CDM project activities and programme of activities"](#).
- 9.2.5 | The VVB shall assess whether the data collection system meets the requirements of the design certified monitoring plan as per the applied

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<sup>10</sup> Quantitative information comprises the reported numbers in the Monitoring Report. Qualitative information comprises information on internal management controls, calculation procedures, procedures for transfer of data, frequency of the monitoring reports, and review and internal audit of calculations.

methodology(ies) and related documents (if applicable), e.g., the [SDG Impact Tool](#).

9.2.6 | In addition to the monitoring documentation, the VVB shall review:

- a. The design certified [PDD](#) and the Transition Annex (if applicable), including the design certified monitoring plan and/or the changes from the design certified [PDD](#), and the corresponding validation opinion;
- b. The Validation Report;
- c. Previous Verification and certification Reports, if any;
- d. The applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents;
- e. Any other information and references relevant to the emission reductions/removals and SDG Impacts (e.g., IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations).
- f. The monitoring results of SDG Impact assessment of the design certified project;
- g. The monitoring results of any safeguarding principles mitigation measures included in the project's monitoring plan or any changes to validated assessment that has likely increased the risk of negative impact
- h. Design change and/or Deviation requests form, if any;
- i. Any limits to emission reductions and/or other certified impacts the project may claim, e.g., due to design changes in certified design.
- a. In addition to reviewing the monitoring documentation, the VVB shall determine whether the Project Developers have addressed the FARs identified during validation, design change, deviation requests, renewal of crediting period or previous verification(s).

### 9.3 | Means of verification

#### a. General requirements

9.3.1 | Following Standard auditing techniques, the VVB shall assess the information provided by the Project Developer.

9.3.2 | In assessing the information, the VVB shall apply the means of verification specified throughout this standard and, where appropriate, standard auditing techniques to assess the quality of the information, including but not limited to:

- a. Document review involving:
  - i. A review of the data and information presented to verify their completeness;

- ii. A review of the registered monitoring plan, the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- iii. An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of GHG emission reductions/removals and SDG Impacts;
- b. On-site or remote inspection involving:
  - i. An assessment of the implementation and operation of the registered project as per the registered [PDD](#) or any approved revised [PDD](#);
  - ii. A review of information flows for generating, aggregating and reporting the monitoring parameters;
  - iii. Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan;
  - iv. Cross checks between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records, project/activity database, end user survey records, HR records or similar data sources;
  - v. A check of the monitoring equipment (e.g., water testing kits, water flow meters/sensors, electricity meters etc.) including calibration performance and observations of monitoring practices against the requirements of the [PDD](#), the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents;
  - vi. A review of calculations and assumptions made in determining the GHG data and emission reductions/removals and SDG Impacts;
  - vii. An identification of quality control and quality assurance procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters;

9.3.3 | Sampling approach in accordance with the "[Standard: Sampling and surveys for CDM project activities and programmes of activities](#)", including:

- a. A random sampling for cases where the Project Developer did not apply a sampling approach for monitoring.
- b. An acceptance sampling or another sampling approach for cases where the Project Developer applied a sampling approach for monitoring.
- c. The VVB may apply stricter sampling approaches based on project-related risks.

- 9.3.4 | It is mandatory for the VVB to conduct an on-site inspection at verification for the design certified project activity if:
- a. It is the first verification for the VVB with regard to this project activity;
  - b. More than three years have elapsed since the last on-site inspection conducted for verification for the project activity.
- 9.3.5 | For cases that are not referred to in paragraph [9.3.4 | above](#), it is optional for the VVB to conduct an on-site inspection at verification. If the VVB does not conduct an on-site inspection as a means of verification, it shall describe the alternative means e.g., remote audit<sup>11</sup> used and justify that they are sufficient for the purpose of verification.
- 9.3.6 | Where no specific means of verification is specified, the VVB should apply the standard auditing techniques described in paragraph [9.3.2 | above](#).
- 9.3.7 | The VVB shall document the [Audit Techniques](#) used for each aspect of the project using any mandatory templates to document audit techniques, if applicable to the project type being audited.

**b. Corrective action requests, clarification requests and forward action requests by the VVB**

- 9.3.8 | If the VVB identifies issues related to the monitoring, implementation and operations of the registered project that could impair the capacity of the project to achieve emission reductions and SDG Impacts or influence the monitoring and reporting of emission reductions or removals, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the Verification Report.
- 9.3.9 | The VVB shall raise a CAR if one of the following situations occur:
- a. Non-compliance with the registered monitoring plan, the applied methodologies, the applied standardised baselines or the other applicable regulatory documents (including applicable templates and procedures) is found in monitoring and reporting and has not been sufficiently documented by the Project Developer, or if the evidence provided to prove conformity is insufficient;
  - b. Modifications to the implementation, operation and monitoring of the registered project has not been sufficiently documented by the Project Developer;
  - c. Mistakes have been made in applying assumptions, data or calculations of emission and SDG Impacts that will impact the quantity of emission reductions and SDG Impacts;

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<sup>11</sup> Refer to [Site Visit and Remote Audit Requirements and Procedures](#) for detail requirements.



- d. Issues identified in a FAR during the Preliminary Review and validation to be verified during the verification or the previous verification(s) have not been resolved by the Project Developer.

- 9.3.10 | The VVB shall raise a CL if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements and procedures have been met.
- 9.3.11 | The VVB shall raise a FAR during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.
- 9.3.12 | The VVB shall resolve or “close out” CARs and CLs only if the Project Developer rectify the monitoring report or provides additional explanations or evidence that satisfy the VVB’s concerns. If this is not done, the VVB shall not submit a request for certification/issuance of emission reductions and SDG Impacts.
- 9.3.13 | The VVB shall report on all CARs, CLs and FARs in its Verification Report. This reporting shall explain the issue raised, the responses provided by the Project Developer, the means of verification of such responses and references to any resulting changes in the Monitoring Report or supporting annexes.

**c. Corrective action requests, clarification requests and forward action requests by the Certification Body**

- 9.3.14 | Should the CB raise CARs, CLs, and/or FARs within the Design Review process:
  - a. For the Project Developer: the VVB shall assess how the Project Developer has addressed the CARs, CLs and/or FARs before the response is sent to the Certification Body. The Verification Report may need to be updated accordingly to ensure that its final version reflects accurately the characteristics and expected impact of the project.
  - b. For the VVB: the VVB shall address the CARs, CLs, and/or FARs before the response is sent to the Certification Body. The Verification Report shall be updated accordingly to ensure that its final version reflects accurately the characteristics and expected impact of the project.

## **9.4 | Verification of compliance**

### **a. General requirements**

- 9.4.1 | The VVB shall include in its Verification Report and certification report
  - a. a description of how it applied the methods/procedures for the purpose of verification specified in the design certified DD.
  - b. a description of the on-site/remote inspection(s), where conducted in accordance with relevant GS4GG requirements, and with the [Audit Techniques Template](#), if applicable.
- 9.4.2 | The VVB shall confirm that
  - a. monitoring periods have been consecutive.

- b. monitoring reports have been published on GS4GG registry in a consecutive manner, that is, when a monitoring report has been published for a monitoring period, the VVB shall confirm that monitoring reports for the previous monitoring periods have been published.

9.4.3 | A request for issuance of GSVERs shall relate to the GSVERs certified.

**b. Compliance of the monitoring report with the monitoring report form**

9.4.4 | The VVB shall:

- a. determine whether the MR was completed using the valid version of the applicable [Monitoring Report template](#) and [SDG Impact tool](#).
- b. shall state its opinion on the compliance of the MR with the relevant template(s) and related manuals, guidance and instructions.

**c. Compliance of the project implementation with the design certified PDD**

9.4.5 | The VVB shall identify any concerns related to the conformity of the actual project and its operation with the registered [PDD](#) and determine whether:

- a. The implementation and operation of the project has been conducted in accordance with the description contained in the design certified DD; or
- b. Any deviation and/or the proposed or actual design changes in the implementation or operation of the project activity comply with the [Deviations Approval Requirements And Procedures](#) and [Design Change Requirements](#) respectively.

9.4.6 | By means of an on-site or remote inspection, the VVB shall assess that all physical features (technology/measure, project equipment, and monitoring and metering equipment) of the registered project specified in the design certified DD are in place and that the Project Developer have operated the project as per the design certified DD or any approved revised DD.

9.4.7 | For each monitoring period, the VVB shall report:

- a. The implementation status of the design certified project.
  - i. For a project that consists of more than one site/facility, the VVB shall describe the status of implementation and the starting date of operation for each site/facility.
  - ii. For a project with phased implementation, the VVB shall state the progress of the project achieved in each phase under verification. If the phased implementation is delayed, the VVB shall describe the reasons and present the expected implementation dates;
- b. The actual operation of the design certified project;
- c. The information (data and variables) provided in the MR that is different from that stated in the design certified DD or any approved

revised DD, and has caused an increase in the estimates of emission reductions in the current monitoring period or is highly likely to increase the estimates in the future monitoring periods;<sup>12</sup>

- d. An opinion on the cause of any increase in the actual emission reductions achieved by the registered non-LUF project in the current monitoring period that was reported in MR. The VVB shall also identify if there is a systemic risk of over-issuance.<sup>13</sup>
- e. If any cap is established on SDG impacts after a design change, deviation, grievance, or rule update, whether the claimed SDG impacts are within the applicable cap.
- f. For LUF projects, if there has been any shortfall in the project's performance, and if so, whether:
  - i. the shortfall is due to a reversal event that affects individual Modelling Units or all modelling units
  - ii. the Project Developer has adjusted the CO<sub>2</sub>-fixation model according to the [Performance Shortfall Guidelines](#)
  - iii. there are any PERs issued for which emission reductions have not been realised for the monitoring period being assessed.

9.4.8 | The VVB shall assess and provide an opinion on whether the MR includes an update on stakeholder feedback received during the period and suitability of any actions taken in response. It shall also review and provide opinion on the relative successes and failures of the ongoing stakeholder feedback mechanism and any proposals for improvement.

9.4.9 | The VVB shall assess and provide opinion on whether the grievance mechanism was implemented in accordance with the design certified DD and any feedback given by stakeholders as part of the project's grievance mechanism was recorded, suitably addressed and included in the MR.

#### **d. Compliance of the registered monitoring plan with applied methodology(ies)**

9.4.10 | The VVB shall determine whether the registered monitoring plan is in accordance with the applied methodology(ies) and related documents.

9.4.11 | For monitoring aspects that are not specified in the applied methodology(ies) and related documents, particularly in the case of small-scale

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<sup>12</sup> Discrepancies may include higher water availability than expected in the PDD, which may increase the electricity output from a hydropower plant, or a higher plant load factor owing to higher bagasse availability during the crushing season, which increases the production of steam and electricity

<sup>13</sup> Refer to guidance on Assessment Approach for Reporting Higher Ex-Post Emission Reductions <https://globalgoals.goldstandard.org/rc-2022-assessment-approach-for-projects-overachieving-emission-reductions/>

methodology(ies) (e.g., additional monitoring parameters, monitoring frequency and calibration frequency), the VVB should bring to the attention of Gold Standard issues which may enhance the level of accuracy and completeness of the registered monitoring plan.

9.4.12 | The VVB shall state whether the monitoring has been carried out in registered monitoring plan.

**e. Compliance of monitoring activities with the registered monitoring plan**

9.4.13 | The VVB shall determine whether the monitoring of parameters related to emission reductions and SDG Impacts in the registered [PDD](#) has been implemented in accordance with the registered monitoring plan.

9.4.14 | The VVB shall determine whether:

- a. The registered monitoring plan has been properly implemented and followed by the Project Developer;
- b. All parameters stated in the registered monitoring plan have been monitored and updated as applicable, including but not limited to:
  - i. Project emission or net removal parameters;
  - ii. Baseline emission or net removal parameters;
  - iii. Leakage parameters;
  - iv. Management and operational system: the responsibilities and authorities for monitoring and reporting are in accordance with the responsibilities and authorities stated in the registered monitoring plan;
  - v. Mitigation measures resulting from the Safeguarding Assessment and Stakeholder Consultation
  - vi. Indicators for the monitoring of other SDG impacts, including baseline value, project value, and difference during the monitoring period.
- c. The equipment used for monitoring is in accordance with section f below and is controlled and calibrated in accordance with the registered monitoring plan, the applied methodology(ies) and related documents, GS TAC guidance, local/national standards, or as per the manufacturer's specification;
- d. Monitoring results are consistently recorded as per the approved frequency;
- e. Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.
- f. SDG impacts are clearly calculated per vintage and as difference from the baseline. For A/R projects – using a pro-rata or specific approach.

9.4.15 | For a non-LUF registered project, if the Project Developer applied a sampling approach to determine data and parameters monitored, the VVB shall assess the compliance of the sampling efforts and surveys with the validated sampling plan in accordance with the "[Standard: Sampling and surveys for CDM project activities and programmes of activities](#)".

9.4.16 | For a LUF registered project, if the Project Developer applied a sampling approach to determine data and parameters monitored, the VVB shall assess the appropriateness of the sampling efforts and surveys with the validated sampling plan.

9.4.17 | The VVB shall

- a. state whether the monitoring has been carried out in accordance with the registered monitoring plan.
- b. list each parameter required by the registered monitoring plan and state how it verified the information flow (from data generation, aggregation, to recording, calculation and reporting) for these parameters including the values in the MR.

#### **f. Compliance with the calibration frequency requirements for measuring instruments**

9.4.18 | The VVB shall determine whether the calibration of the measuring equipment that has an impact on the claimed emission reductions and SDG Impacts is conducted by the Project Developer at the frequency specified in the applied methodologies and related documents or the registered monitoring plan.

9.4.19 | If, during the verification of a certain monitoring period, the VVB identifies that the calibration has been delayed and the calibration has been implemented after the monitoring period in consideration (i.e., the results of delayed calibration are available), referring to the illustrative examples in the appendix below, the VVB may conclude its verification, provided the following conservative approach is adopted in the calculation of emission reductions:

- a. Applying the maximum permissible error<sup>14</sup> of the instrument to the measured values taken during the period between the scheduled date of calibration and the actual date of calibration, if the results of the delayed calibration do not show any errors in the measuring equipment, or if the error is smaller than the maximum permissible error; or
- b. Applying the error identified in the delayed calibration test, if the error is beyond the maximum permissible error of the measuring equipment.

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<sup>14</sup> The maximum permissible errors of all the measuring instruments are specified by the respective manufacturers as part of their technical specifications

9.4.20 | The VVB shall confirm that the error has been applied:

- a. In a conservative manner, such that the adjusted measured values of the delayed calibration shall result in fewer claimed emission reductions;
- b. For all measured values taken during the period between the scheduled date of calibration and the actual date of calibration.

9.4.21 | If the results of the delayed calibration are not available, or the calibration has not been conducted at the time of the verification, the VVB, prior to finalising the verification, shall request the Project Developer to conduct the required calibration and shall determine whether the Project Developer have calculated emission reductions conservatively using the approach mentioned in paragraph [9.4.19](#) | above.

9.4.22 | If the VVB determines that it is not possible for the Project Developer to conduct the calibration at the frequency specified in the applied methodology(ies) and related documents, guidance provide by Gold Standard, or the registered monitoring plan due to reasons beyond the control of the Project Developer<sup>15</sup>, the VVB shall follow the applicable requirements related to design changes in section 8 | above.

9.4.23 | If neither the applied methodologies and related documents, nor the registered monitoring plan specify any requirements for calibration frequency for the measuring equipment, the VVB shall determine whether the equipment is calibrated either in accordance with the specifications of the local/national standards, or as per the manufacturer's specification. If neither local/national standards nor the manufacturer's specification is available, the VVB shall determine whether the equipment is calibrated in accordance with the specifications of the international standards.

9.4.24 | The VVB shall report whether the calibration of the measuring equipment that has an impact on the claimed emission reductions is conducted at the frequency specified in the applied methodologies and related documents or the registered monitoring plan.

#### **g. Assessment of data and calculation of emission reductions and SDG Impacts**

9.4.25 | The VVB shall assess the data and calculations of emission reductions and SDG Impacts achieved by the registered project.

9.4.26 | The VVB shall determine whether:

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<sup>15</sup> For example, due to the contractual terms between the Project Developer and purchasing/selling entities.

- a. A complete set of data for the specified monitoring period is available. If only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, the VVB shall assess whether:
  - i. The most conservative values approach is applied to the parameters for the entire non-monitoring period in accordance with the provisions relating to deviation from the registered monitoring plan, the applied methodology(ies) or the applied standardised baselines in the [Deviations Approval Requirements And Procedures](#)
  - ii. Alternative monitoring arrangements for the non-monitoring period are described, whether they apply conservative assumptions or discount factors to the calculations, and whether the alternative monitoring arrangements have been approved by the Gold Standard, either under the prior-approval track or to be approved under the issuance track relating to temporary deviation from the registered monitoring plan, the applied methodologies or the applied standardised baselines in the [Deviations Approval Requirements And Procedures](#)
- b. The information provided in the MR has been cross-checked with other sources such as plant logbooks, inventories, purchase records, project/activity database, end user survey records, HR records and laboratory analysis;
- c. The calculations of baseline emissions, project emissions, and leakage emissions have been carried out in accordance with the formulae and methods described in the registered monitoring plan, the applied methodologies and related documents;
- d. Any assumptions used in emission or removal, or other SDG impact calculations have been justified;
- e. Appropriate emission factors, IPCC default values, GWPs and other reference values have been correctly applied;
- f. The monitoring results are presented in the monitoring report separately for
  - i. Each vintage, and
  - ii. the period up to 31 December 2020 and the period from 1 January 2021, if the monitoring period starts before 1 January 2021 and ends any time thereafter.

9.4.27 | The VVB shall provide:

- a. An indication of whether a complete set of data for the monitoring period was not available because activity levels or non-activity parameters were not monitored in accordance with the registered monitoring plan, and if so, whether the most conservative values



approach was applied, or alternative monitoring arrangements were proposed or have been approved by Gold Standard;

- b. A description of how the VVB cross-checked monitored and reported data;
- c. A confirmation that appropriate methods and formulae for calculating baseline, project and leakage emissions have been followed;
- d. An opinion on whether assumptions, emission factors and default values that were applied in the calculations have been justified;
- e. A confirmation that the pro-rata approach or the specific approach for A/R project activities was correctly applied to the calculations of GHG emission reductions or net anthropogenic GHG removals, where applicable;
- f. A confirmation that the first day in which GSVERs/emission reductions and SDG Impacts are being claimed has been correctly specified, where applicable.

9.4.28 | The VVB shall determine whether the registered small-scale/micro-scale project remains within the limit of the type of small-scale/micro-scale projects defined in the [GHG Emissions Reductions & Sequestration Product Requirements](#). If the project exceeds the limit of its type in any year of the crediting period, the VVB shall assess whether this was caused by design changes validated in accordance with relevant requirements in section 8| above. If the VVB determines that there are no such design changes to the project, and therefore the scale of the project activity does not change, it shall assess whether the calculated emission reductions during this particular year were capped at the amount calculated with the limit of its type.

#### **h. Specific requirements for bundled projects**

9.4.29 | For bundled registered small-scale projects, the VVB shall:

- a. Determine whether the bundle of design certified small-scale projects was implemented and monitored;
- b. Determine whether any project activities in the bundle have been taken out of or added to the bundle since the registration;
- c. The VVB shall determine whether each sub-bundle of the design certified bundle of small-scale project remains within the limit of the type of small-scale projects defined in the [GHG Emissions Reductions & Sequestration Product Requirements](#). If the VVB determines that the sub-bundle goes beyond its type, it shall assess whether the calculated emission reductions during this particular year were capped at the amount calculated with the limit of its type;
- d. Prepare a single Verification Report for a design certified bundle of small-scale projects if a single DD was prepared for the registration. If separate DDs were prepared for each project in the bundle for the registration, the VVB may choose to prepare a single Verification

Report, addressing each project in the bundle separately but with the same monitoring period in the report, or separate Verification Reports, each corresponding to each DD.

## 9.5 | Quality of evidence

9.5.1 | When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data.

9.5.2 | When assessing the audit trail, the VVB shall:

- a. Address whether there is sufficient evidence available, both in terms of frequency (time period between evidence) and coverage (in covering the full monitoring period);
- b. Address the source and nature of the evidence (external or internal, oral or documented);
- c. Cross-check the Monitoring Report against other sources such as comparable information, where available, from sources other than those used in the Monitoring Report to determine whether the stated figures are correct.

9.5.3 | The VVB shall only certify emission reductions/removals and SDG Impacts that are based on verifiable evidence.

## 9.6 | Application of materiality

### a. General requirements

9.6.1 | The concept of materiality is applicable to the verification of all types of design certified project activities. It is not applicable to:

- a. Uncertainties related to measurement;
- b. Addressing temporary deviations and permanent changes to the registered monitoring plan, the applied methodologies or the applied standardised baselines, regardless of whether corresponding GHG emission reductions or net anthropogenic GHG removals are above or below materiality thresholds.

- 9.6.2 | A VVB planning and conducting verification using the concept of materiality shall achieve a reasonable level of assurance<sup>16</sup> that the reported emission reductions/removals are free from material errors, omissions or misstatements in accordance with the requirements below.<sup>17</sup>
- 9.6.3 | An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total emission reductions/removals achieved by a registered project equal to or higher than the following thresholds:
- a. 0.5 per cent of the emission reductions/removals for project achieving a total emission reduction equal to or more than 500,000 tonnes of carbon dioxide equivalent per year<sup>18</sup>;
  - b. 1 per cent of the emission reductions/removals for projects achieving a total emission reduction between 300,000 and 500,000 tonnes of carbon dioxide equivalent per year;
  - c. 2 per cent of the emission reductions/removals for large-scale project activities achieving a total emission reduction of 300,000 tonnes of carbon dioxide equivalent per year or less;
  - d. 10 per cent of the emission reductions/removals for microscale projects.
- 9.6.4 | Recognising that circumstances may exist that could cause the information reported by Project Developer to be materially misstated, the VVB should plan and perform verifications with an attitude of professional skepticism and rely on its professional judgement when applying the concept of materiality.
- 9.6.5 | The application of the concept of materiality and reasonable level of assurance imply that some data or information may not be checked. However, the VVB should design its verification and sampling plans to detect all material errors, omissions or misstatements, and any unchecked data or information should not contain any material errors, omissions or misstatements. A VVB's verification opinion applies to 100 per cent of the data and information, even if the VVB may not have checked the entire data set and information.
- 9.6.6 | Applying the concept of materiality does not mean that identified errors are not corrected; if an error, omission or misstatement is identified by the VVB, regardless of whether it is material or not, the VVB shall request Project Developer to address it.

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<sup>16</sup> Defined as the level of assurance where the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information

<sup>17</sup> For additional guidance and examples of the application of materiality in the verification, refer to the "Guideline: Application of materiality in verifications".

<sup>18</sup> A year refers to a period of 12 consecutive months.

## **b. Consideration of materiality in planning verification**

9.6.7 | The VVB should:

- a. identify the materiality threshold referred to in paragraph 9.6.3 |above that corresponds to the amount of emission reductions/removals that the specific design certified project will achieve;
- b. understand the environment in which the registered project operates, the sources of project emissions within the project boundary and the leakage, the monitoring activities, the equipment used to monitor or measure activity data, the origin and application of data used to calculate or measure the emissions, data flow, the internal quality control system, and the overall organisation with respect to monitoring and reporting;<sup>19</sup>
- c. conduct a risk assessment to identify and assess the risks of individual or aggregated material errors, omissions or misstatements that may occur within the threshold based on elements in subparagraphs (a) and (b) above;
- d. design verification plans, audit procedures<sup>20</sup> and sampling plans whose type, timing<sup>21</sup> and extent are based on and are responsive to the assessed risks of material errors, omissions or misstatements

9.6.8 | The materiality thresholds apply to the total emission reductions actually achieved. When planning verification, the VVB should apply the applicable materiality threshold to the reported total emission reductions. If, as a result of the verification, the initial reported total emission reductions are revised, the VVB should reapply the materiality threshold to the revised total emission reductions and, if needed, make adjustments to its verification plans and sampling plans.

## **c. Consideration of materiality in conducting verification**

9.6.9 | The VVB should:

- a. apply verification plans, audit procedures and sampling plans;
- b. assess potential errors, omissions and misstatements against the materiality threshold to determine whether they are material individually or in aggregate and whether further audit procedures are needed.

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<sup>19</sup> Adapted from European Union. 2007. Commission Decision of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council.

<sup>20</sup> As per the section 7.1.3 'Means of verification'.

<sup>21</sup> For example, timing may refer to the specific time intervals for which the VVB may draw its samples.

- 9.6.10 | If an error, omission or misstatement is detected, the VVB should be aware that it may not be an isolated occurrence and may be a systemic reoccurring error. For example, other errors may exist if the VVB identifies that the error, omission or misstatement arose from a breakdown in the Project Developer's internal quality control and quality assurance system.
- 9.6.11 | If an immaterial error, omission or misstatement is detected, the VVB shall request the Project Developer to address it and should determine whether additional audit procedures should be conducted in order to reach a reasonable level of assurance that the claimed emission reductions are free from material error, omission or misstatement.
- 9.6.12 | If a material error, omission or misstatement is detected, the VVB may, depending on the circumstances of the error, immediately request Project Developer to address it or conduct additional audit procedures to confirm or determine the context and magnitude of the error, omission or misstatement and then shall request Project Developer to address it.
- 9.6.13 | If further audit procedures are necessary, the VVB may consider whether the overall verification plans and sampling plans need to be revised.

## 9.7 | Verification report

- 9.7.1 | The Verification Report shall give an overview of the verification process used by the VVB in order to arrive at its verification conclusions. All verification findings shall be identified and justified.
- 9.7.2 | The VVB shall report the following:
- A summary of the verification process, the scope of verification and the conclusion;
  - Details of the verification team, technical experts, internal reviewers involved, together with their roles in the verification activity and, details of who conducted the on-site/remote inspection;
  - Findings of the desk review and, on-site/remote inspection and sampling approach used by the VVB. Where the VVB applied a sampling approach to the on-site/remote inspection, the VVB shall include a description of how the sample size was determined and how the field/remote check was carried out;
  - All its applied approaches, findings and conclusions on requirements set out in section 9.4 | above, including the Audit Techniques Template, if applicable. The VVB may choose to use the template even if not applicable;
  - A list of each parameter specified by the registered monitoring plan and a statement on how the values in the monitoring report have been verified;
  - A statement on whether any design changes to the registered [PDD](#) have been approved by Gold Standard/GS TAC or whether any design

changes will be/have been submitted together with the request for issuance of VERs;

- g. An assessment and close-out of any CARs, CLs or FARs issued to the Project Developer;
- h. An assessment of remaining issues from the previous verification period, if appropriate;
- i. An assessment of the presence and suitability of the grievance mechanism;
- j. Information on quality control within the team and in the verification process;
- k. Appointment certificates or curricula vitae of the VVB's verification team members, technical experts and internal technical reviewers for the proposed project which are not part of the Gold Standard Approved Auditor list at the time of start of the validation contract.
- l. A conclusion on the verified amount of emission reductions and SDG Impacts achieved.
- m. A summary of SDG impacts and any products being sought per vintage and as difference from the baseline. For A/R projects – using a pro-rata or specific approach.

9.7.3 | Where the VVB applied the concept of materiality in planning and conducting verification for the registered project in accordance with section [9.6](#) above, it shall report:

- a. The risks, the risk assessment undertaken and how the verification plans and sampling plans were designed to respond to these risks and ensure that all material errors, omissions or misstatements were detected;
- b. Whether and how the verification plans and sampling plans were revised to take into account the need for further audit procedures due to the nature/type of errors, omissions or misstatements detected;
- c. How the concept of materiality was applied in determining whether a detected error, omission or misstatement was material or immaterial either individually or in aggregate.

9.7.4 | The VVB shall describe all documentation supporting the verification and make it available on request.

9.7.5 | The VVB shall, based on its verification, certify in writing that, during the specified monitoring period, the registered project achieved the verified amount of emission reductions that would not have occurred in the absence of the project.

9.7.6 | The VVB shall update the verification report according to any corrections, changes, CARs, CLs, FARs, issued/requested by the Certification Body or done by the Project Developer during the performance certification process and

ensure that the information and data presented, especially on SDG impacts, is aligned between the monitoring report, the SDG Impact Tool, the performance review form, and the verification report.

## 10| VALIDATION FOR DESIGN CERTIFICATION RENEWAL

10.1.1 | The VVB shall determine whether the Project Developer have updated sections of the DD in response to the following aspects (as applicable):

- a. Changes in the project as related to the General Eligibility Criteria
- b. Any relevant updates to the GS4GG rules and requirements
- c. Any relevant updates to the Gold Standard activity, product and methodology-specific requirements
- d. Any relevant updates to obligatory templates and tools that apply to the project
- e. Re-definition of the Baseline Scenario (including ex-ante parameters) and any impact of change on the Eligibility Principles, Criteria and requirements
- f. Demonstration of Ongoing Financial Need, where relevant (please refer to Ongoing Financial Need section in [Principles and Requirements](#))

10.1.2 | The VVB shall apply the requirements in section 6.3 | above mutatis mutandis to validate the information provided by the Project Developer.

10.1.3 | If the Project Developer used a later valid version of the [PDD](#) template for the updated DD than the version of the template of the registered DD, the VVB shall determine whether the information transferred to the later valid version of the DD template is materially the same as that in the design certified DD.

10.1.4 | The VVB shall assess the validity of the original baseline(s) (if applicable) or its update through an assessment of the following issues:

- a. The impact of new relevant national and/or sectoral policies and circumstances on the baseline(s), taking into account relevant GS guidance (as available) at the time of requesting design certification renewal of the project<sup>22</sup>;
- b. The correctness of the application of the approved methodologies and, where applicable, the approved standardised baselines and the other methodological regulatory documents for the determination of the continued validity of the baseline(s) or its update, and the estimation of

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<sup>22</sup> This requirement shall not apply to a registered project using the valid version of an applicable approved CDM standardised baseline that standardizes the baseline scenario.



emission reductions and SDG Impacts for the applicable crediting period of the registered project.

- c. If data and parameters used for determining the original baseline(s), that were determined ex-ante and not monitored during the crediting period, are no longer valid, the Project Developer has suitably updated such data and parameters<sup>23</sup>.

10.1.5 | If the Project Developer selected another methodology, methodological tool and/or standardised baseline for the purpose of design certification renewal of the registered project due to the inapplicability of the valid version of the methodology (including a consolidated methodology thereof), methodological tool and/or standardised baseline applied to the design certified DD, the VVB shall assess whether the updated DD complies with all the requirements of the selected methodology, methodological tool and/or standardised baseline except for additionality demonstration.

10.1.6 | The VVB shall assess whether the Project Developer have provided all information to demonstrate Ongoing Financial Need (OFN) for those projects that are required to demonstrate financial additionality as per the relevant requirements set out in paragraphs 4.1.51 to 4.1.53 of [Principles and Requirements](#). The VVB shall assess the accuracy and suitability of the provided information and, upon its review, furnish their opinion on whether the finances derived from Gold Standard Certification are material to the ongoing sustainability of the registered project<sup>24</sup>.

10.1.7 | The VVB shall request the Project Developer to provide an updated DD prepared in accordance with the requirements of the [Template Guide](#).

10.1.8 | The VVB shall prepare a Validation Report for design certification renewal of the registered project.

10.1.9 | In its Validation Report for design certification renewal of the registered project, the VVB shall:

- a. Provide all its applied approaches, findings and conclusions on whether:
  - i. The updated DD has been completed using the valid version of the applicable [PDD template](#), following the instructions in the [Template Guide](#);

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<sup>23</sup> For updating relevant data and parameters, the Project Developer may use the [Methodological tool: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period](#).

<sup>24</sup> Although the submission of the information to demonstrate OFN is mandatory, this information will not be used for formal decision making to decide whether a project shall renew or not.

- ii. The information transferred to the later valid version of the DD form is materially the same as that in the design certified DD, where applicable;
  - iii. The methodologies and, where applicable, the standardised baselines and the other methodological regulatory documents were applied in accordance with the applicable GS4GG requirements;
  - iv. The baseline, the estimated emission reductions, SDG Impacts and the monitoring plan in the updated DD comply with the applicable GS4GG requirements, and the valid version of the methodologies and, where applicable, the standardised baselines and the other methodological regulatory documents that are applied in the updated DD;
  - v. The demonstration of Ongoing Financial Need (OFN) is as per the relevant requirements set out in paragraphs 4.1.51 to 4.1.53 of [Principles and Requirements](#);
  - vi. The next crediting period of the project activity commences on the day immediately after the expiration of the current crediting period, or at a later date, e.g., due to delay in validation;
- b. Report on all items listed in paragraph [7.16.6](#) | above except paragraph [7.16.6](#) | (c) above;
  - c. Include the [Audit Techniques template](#), if applicable to the project type being assessed. The VVB may choose to use the template even if not applicable.
  - d. Follow paragraphs [7.16.1](#) | to [7.16.4](#) | above mutatis mutandis on its validation opinion;
  - e. The VVB shall update the validation report according to any corrections, changes, CARs, CLs, FARs, issued/requested by the Certification Body or done by the Project Developer during the design certification renewal process and ensure that the information and data presented, especially on SDG impacts, is aligned between the [PDD](#), the [SDG Impact Tool](#), the design review form, and the validation report.

## SECTION C: PROGRAMME OF ACTIVITIES (POAS) AND REAL CASE VOLUNTARY PROJECT ACTIVITIES (VPAS)

For overarching/general validation and verification requirements (applicable to both standalone projects and PoAs/VPAs), please refer to relevant sections of Section A and Section B above. The below section presents additional requirement applicable to and contains specific requirements for PoA/VPAs only.

### 11| VALIDATION OF THE POA

#### 11.1 | Type and Scale

11.1.1 | The VVB shall determine whether the type and scale of proposed PoA is correctly identified and is in accordance with the [Programme of Activity Requirements and Procedures](#).

#### 11.2 | Purpose and general description of PoA

11.2.1 | The VVB shall determine whether the description of the proposed PoA in the [POA-DD](#) is accurate, complete, and provides an understanding of the PoA and is in accordance with the [Programme of Activity Requirements and Procedures](#).

11.2.2 | The VVB shall determine whether the PoA and its VPAs (real or regular) IDs are defined in accordance with the [Programme of Activity Requirements and Procedures](#).

11.2.3 | The VVB shall assess the [POA-DD](#) submitted by the Coordinating/Managing Entity and shall confirm:

- a. Policy/measure or stated goal that the PoA seeks to promote;
- b. The framework developed for the implementation of the proposed PoA and inclusion of VPAs in the PoA;
- c. That the PoA is a voluntary action by the Coordinating/Managing Entity.

11.2.4 | The VVB shall assess the boundary of the proposed PoA in terms of geographical area (e.g., municipality, region within a country, country or several countries) within which all VPAs to be included in the PoA will be implemented.

11.2.5 | The VVB shall determine whether, in establishing the boundary of the proposed PoA, the CME has taken into consideration all applicable national and/or sectoral policies and regulations within the chosen boundary.

11.2.6 | The VVB shall:

- a. Describe the process undertaken to validate the accuracy and completeness of the description in the [POA-DD](#);

- b. State its opinion on the accuracy and completeness of the description in the [POA-DD](#).

### 11.3 | Management system

- 11.3.1 | The VVB shall assess and state its opinion on whether the operational and management system described in the [POA-DD](#) is in accordance with the GS4GG "[Programme of Activity Requirements and Procedures](#)".

### 11.4 | Demonstration of additionality of PoA

- 11.4.1 | The VVB shall assess and state its opinion on whether the additionality of the proposed PoA was demonstrated in accordance with the "[Programme of Activity Requirements and Procedures](#)".
- 11.4.2 | The VVB shall assess the applicability of prior consideration requirement and determine the validity of evidence presented for demonstration of prior consideration as per the requirements described in section [Error! Reference source not found.](#)

### 11.5 | Start date and duration of PoA

- 11.5.1 | The VVB shall determine whether the start date and duration of a proposed PoA comply with the relevant provisions in the "[Programme of Activity Requirements and Procedures](#)".

### 11.6 | Stakeholder consultation

- 11.6.1 | The VVB shall determine whether the PoA design consultation was carried in accordance with the relevant requirements in the "[Stakeholder Consultation and Engagement Requirements](#)".
- 11.6.2 | The VVB shall determine whether changes to the [POA-DD](#) are made after the PoA design consultation. If the VVB identifies such changes, it shall assess whether:
  - a. The comments received through the PoA design consultation are still valid;
  - b. The scope of the stakeholders engaged is still valid.
- 11.6.3 | If significant changes to the PoA design occurs after the PoA design consultation, the VVB shall determine whether a new PoA design consultation was conducted with relevant stakeholders in accordance with "Stakeholder Consultation & Engagement Requirements".
- 11.6.4 | The VVB shall:
  - a. Describe the steps taken to assess the adequacy of the PoA design consultation;
  - b. State its opinion on the adequacy of the PoA design consultation.

### 11.7 | Approval and authorisation

- 11.7.1 | To be included in final version.

## 11.8 | Application of baseline and monitoring methodology(ies)

11.8.1 | The VVB shall determine whether

- a. CME has included the selected methodologies and or combination of methodologies, references (titles, versions, and reference numbers) of the selected methodology(ies) in accordance with the "[Programme of Activity Requirements and Procedures](#)";
- b. CME has correctly applied the selected methodology(ies) as per the scale of the proposed PoA and its VPAs;
- c. CME has included summary of eligible technology(ies)/measures the selected methodology(ies) is applied to as per the justification included in real case [VPA-DD](#).

11.8.2 | The VVB shall confirm that a real case VPA has been prepared and submitted for each technology/measure, each methodology and each combination thereof, or that technologies/measures included in the PoA in accordance with the "[Programme of Activity Requirements and Procedures](#)".

11.8.3 | The VVB shall validate and state its opinion

- a. identified cross effects where multiple methodologies are applied, and
- b. If cross effects exist, CME has taken them into account in the calculation of GHG emission reductions or removals in accordance with the "[Programme of Activity Requirements and Procedures](#)"

## 11.9 | Eligibility and inclusion criteria

11.9.1 | The VVB shall determine whether eligibility criteria for inclusion of real case and its regular VPAs in the PoA are defined in accordance with the "[Programme of Activity Requirements and Procedures](#)".

## 12 | VALIDATION OF THE REAL CASE VPA(s)

### 12.1 | Type and scale

12.1.1 | The VVB shall determine whether the type and scale of each real case VPA(s) is correctly identified and is in accordance with the "[Programme of Activity Requirements and Procedures](#)".

### 12.2 | Description of real case VPA(s)

12.2.1 | The VVB shall determine whether the description of the real case VPA(s) is accurate, complete, and provides an understanding of real case VPA(s).

12.2.2 | The VVB shall assess the real case VPA and shall confirm that proposed real case VPA has

- a. Only one host Party;
- b. Its geographic reference or other means of identification;
- c. A CPA implementer(s),

- d. An entity(ies)/individual(s) responsible for its operation;
- e. Been neither registered as a project activity nor included in another registered PoA.

12.2.3 | The VVB shall assess the real case VPA as per the requirements, as applicable, described in section [7.2 | above](#).

12.2.4 | The VVB shall:

- a. Describe the process undertaken to validate the accuracy and completeness of the description of the real case VPA(s);
- b. Provide an opinion on the accuracy and completeness of the real case VPA(s) description.

12.2.5 | The VVB shall determine whether the real case [VPA-DD](#) defined the inclusion criteria for its regular case for inclusion in the PoA.

12.2.6 | The VVB shall assess

- a. how each condition, if any, pertaining to general description at regular VPA(s) level, is defined in accordance with the applicable requirements in the "[Programme of Activity Requirements and Procedures](#)", and
- b. is verifiable as well as sufficiently objective and comprehensive to permit the assessment of the inclusion of corresponding regular VPAs in the PoA.

### 12.3 | Demonstration of additionality

12.3.1 | The VVB shall determine whether the proposed project is additional as demonstrated in the [VPA-DD](#) in accordance with "[Programme of Activity Requirements and Procedures](#)".

12.3.2 | The VVB shall assess additionality demonstration for the real case VPA as per requirements described in section [7.3 | above](#).

12.3.3 | The VVB shall determine whether the real case [VPA-DD](#) defined the inclusion criteria for its regular case VPAs to systematically demonstrate additionality at regular VPA level.

12.3.4 | The VVB shall assess

- a. how each condition pertaining to the demonstration of additionality at regular VPA(s) level, is defined in accordance with the applicable requirements in the "[Programme of Activity Requirements and Procedures](#)", and
- b. is verifiable as well as sufficiently objective and comprehensive to permit the assessment of the inclusion of corresponding regular VPAs in the PoA.

### 12.4 | Demonstration of prior consideration

12.4.1 | If the stakeholder consultation for the real case VPA was conducted after the start date of the VPA or prior consideration justification is required as per

activity requirements, the VVB shall determine whether revenue from carbon credits were considered necessary in the decision to undertake the VPA as a proposed activity.

- 12.4.2 | The VVB shall assess the applicability of prior consideration requirement to proposed real case VPA(s) and determine the validity of evidence presented for demonstration of prior consideration as per the requirements described in section **Error! Reference source not found.**

## 12.5 | Start date, duration and crediting period

- 12.5.1 | The VVB shall determine whether the Coordinating/Managing Entity specified the following in accordance with relevant requirements in the "[Programme of Activity Requirements and Procedures](#)":

- a. Start date of the proposed real case VPA;
- b. Start date of the crediting period of the proposed real case VPA;
- c. Expected operational lifetime;
- d. Type and duration of the crediting period;

- 12.5.2 | The VVB shall assess the above information following the requirements described in para [7.6.2 | above](#). The VVB shall also provide its opinion on the retroactive crediting (if applicable).

- 12.5.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance of start date and crediting period type and duration specified in the [VPA-DD](#) with "[Programme of Activity Requirements and Procedures](#)".

## 12.6 | Safeguarding Assessment

- 12.6.1 | The VVB shall determine and assess the compliance of proposed real case VPA(s) with [Safeguarding Principles and Requirements](#) following the requirements described in section [7.7 | above](#).

- 12.6.2 | The VVB shall

- a. determine applicability of options selected in real case [VPA-DD](#) for safeguarding assessment for regular VPAs in compliance with the "[Programme of Activity Requirements and Procedures](#)".
- b. assess whether the real case [VPA-DD](#) defines the inclusion criteria, applicability conditions and requirements including evidence and justifications provided for selected options, correctly for demonstration of compliance with [Safeguarding Principles and Requirements](#) at regular VPA level.

- 12.6.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance with [Safeguarding Principles and Requirements](#) following "[Programme of Activity Requirements and Procedures](#)".

## 12.7 | Gender Sensitivity Assessment

- 12.7.1 | The VVB shall determine whether the proposed real case VPA(s) has



- a. demonstrated compliance with the GS4GG [Gender Equality Requirements & Guidelines](#).
- b. described the inclusion criteria for [Gender Equality Requirements & Guidelines](#) for its regular VPA(s).

## 12.8 | Contributions to Sustainable Development Goals (SDGs)

12.8.1 | The VVB shall determine and assess the compliance of proposed real case VPA(s) pertaining to SDGs impact assessment following the requirements described in section [7.9 | above](#).

12.8.2 | The VVB shall

- a. determine applicability of options selected in real case [VPA-DD](#) for SDG impact assessment for regular VPA(s) as per "[Programme of Activity Requirements and Procedures](#)".
- b. assess whether the real case [VPA-DD](#) defines the inclusion criteria, applicability conditions and requirements including evidence and justifications provided for selected options, correctly for demonstration of compliance with [Programme of Activity Requirements and Procedures](#) at regular VPA level.

12.8.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance with SDG impact assessment requirement following the "[Programme of Activity Requirements and Procedures](#)".

## 12.9 | Stakeholder consultation

12.9.1 | The VVB shall determine and assess the compliance of proposed real case VPA(s) pertaining to stakeholder consultation following the requirements described in section [7.10 |](#) and [Stakeholder Consultation and Engagement Requirements](#).

12.9.2 | The VVB shall

- a. determine applicability of options selected in real case [VPA-DD](#) for stakeholder consultation as regular VPA(s) level as per "[Programme of Activity Requirements and Procedures](#)".
- b. assess whether the real case [VPA-DD](#) defines the inclusion criteria, applicability conditions and requirements including evidence and justifications provided for selected options, correctly for demonstration of compliance with [Stakeholder Consultation and Engagement Requirements](#) at regular VPA level.

12.9.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance with [Stakeholder Consultation and Engagement Requirements](#) as per the "[Programme of Activity Requirements and Procedures](#)".

## 12.10 | Approval and authorisation

12.10.1 | To be included in final version.

**12.11 | Application of baseline and monitoring methodology(ies)****a. General requirements**

- 12.11.1 | The VVB shall determine the validity and assess the applicability of selected methodology(ies) to real case VPA as per the requirements described in section [7.12 | a](#) above and "[Programme of Activity Requirements and Procedures](#)".
- 12.11.2 | The VVB shall determine the validity of criteria and justifications provided in real case [VPA-DD](#) to demonstrate applicability of the selected methodology(ies) at its regular VPA(s).
- 12.11.3 | The VVB shall assess and state its opinion on whether the methodologies were applied in accordance with the "[Programme of Activity Requirements and Procedures](#)".

**b. VPA boundary, sources and greenhouse gases (GHGs)**

- 12.11.4 | The VVB shall determine the validity of real case VPA boundary, sources and GHGs as per the requirements described in section [7.12 | b](#) above and "[Programme of Activity Requirements and Procedures](#)".
- 12.11.5 | The VVB shall determine whether the inclusion criteria and description of how to define the VPA boundary of each of the corresponding regular VPA(s), including which sources and GHGs are to be included in the VPA boundary under which conditions or circumstances is in accordance with the applied methodologies and the applied standardised baselines.
- 12.11.6 | The VVB shall state whether the description of how to define VPA boundary of each of the corresponding regular VPAs and the selected sources and gases are justified for the proposed real case VPAs. Should the VVB identify emission sources that will be affected by the implementation of corresponding VPAs, and which are expected to contribute more than 1 per cent of the overall expected average annual GHG emission reductions or net anthropogenic GHG removals, and are not addressed by the applied methodologies or the applied standardised baselines, the VVB shall request a clarification of, revision to, or deviation from the methodologies or the standardised baselines, as appropriate.

**12.12 | Baseline scenario**

- 12.12.1 | The VVB shall determine the whether real case [VPA-DD](#) complies with the requirements pertaining to the baseline scenario as described in the section [7.13 | above](#) and "[Programme of Activity Requirements and Procedures](#)".
- 12.12.2 | The VVB shall determine whether the inclusion criteria and description of how to establish the baseline scenario for each of the corresponding regular VPAs is in accordance with the applied methodologies.
- 12.12.3 | The VVB shall determine whether the real case [VPA-DD](#) provides a description of the technology that would be employed and/or the activities

that would take place in the absence of each of the regular VPAs or an approach how to determine at regular VPAs.

### **12.13 | Estimation of emission reductions or net anthropogenic removals**

12.13.1 | The VVB shall determine whether real case [VPA-DD](#) complies with the requirements pertaining to estimation of emission reductions or net anthropogenic removals as described in the section [7.14 | above](#) and "[Programme of Activity Requirements and Procedures](#)".

12.13.2 | The VVB shall determine whether the description of how to undertake the ex-ante and ex post calculations of baseline, project and leakage GHG emissions as well as GHG emission reductions to be achieved by each of the corresponding regular VPAs is in accordance with the applied methodologies, the applied standardised baselines, the other applied methodological regulatory documents and, where applicable, the "[Standard: Sampling and surveys for CDM project activities and programmes of activities](#)".

### **12.14 | Monitoring plan**

12.14.1 | The VVB shall determine whether real case [VPA-DD](#) complies with the requirements pertaining to development and description of monitoring plan as described in the section [7.15 | above](#) and "[Programme of Activity Requirements and Procedures](#)".

12.14.2 | The VVB shall determine whether the inclusion criteria and description of how to develop a monitoring plan for its regular VPAs is in accordance with the applied methodologies.

12.14.3 | The VVB shall state its opinion compliance on the compliance of the description of how to develop a monitoring plan with the requirements of the applied methodologies and Coordinating/Managing Entity's ability to implement the monitoring plan.

### **12.15 | Eligibility criteria for inclusion of regular VPAs**

12.15.1 | The VVB shall determine whether real case [VPA-DD](#) defined the eligibility criteria and required conditions for inclusion of its regular VPAs in the PoA in accordance to the requirements of "[Programme of Activity Requirements and Procedures](#)".

12.15.2 | The VVB shall assess how each eligibility criterion, including the conditions that corresponding regular VPAs meet the requirement in accordance with the applicable requirements in the "[Programme of Activity Requirements and Procedures](#)", and is verifiable as well as sufficiently objective and comprehensive to permit the assessment of the inclusion of corresponding regular VPAs in the PoA.

12.15.3 | The VVB shall assess and state its opinion on approach chosen for site-visits in view of the inclusion of future regular VPAs in the real case [VPA-DD](#).

**12.16 | Validation opinion and report****a. Validation opinion**

- 12.16.1 | The VVB shall include a statement on the likelihood of the proposed PoA achieving the anticipated GHG emission reductions or net anthropogenic GHG removals and SDG impacts stated in the real case VPA(s).
- 12.16.2 | The VVB shall notify the Coordinating/Managing Entity of the validation outcome as per para [7.16.2](#) | above.
- 12.16.3 | The VVB shall provide its opinion including the information described in para [7.16.2](#) | above.

**b. Validation report**

- 12.16.4 | The VVB shall report the results of its assessment in the validation report including information in the context of proposed PoA and its real case VPA(s) following requirement described in [Section 7.2 b above](#).

**13| COMPLIANCE CHECK FOR INCLUSION OF REGULAR VPAS****13.1 | General Validation requirements**

- 13.1.1 | The VVB contracted by the Coordinating/Managing Entity to validate a proposed regular VPA for inclusion in design certified PoA shall be accredited in the sectoral scope(s) relevant to the VPA.
- 13.1.2 | The VVB shall apply the objectives, approach and means of validation in section 6| above mutatis mutandis when validating a proposed regular VPA for inclusion in the design certified PoA.
- 13.1.3 | The VVB shall assess whether the proposed regular VPA complies with the corresponding real case [VPA-DD](#) in the latest version of the design certified [POA-DD](#), including the eligibility criteria for the inclusion of regular VPAs in the design certified PoA and relevant rules and requirements.
- 13.1.4 | It is mandatory for the VVB to conduct an on-site inspection at validation for the proposed regular VPAs unless there is pre-project information that is relevant to the requirements for inclusion of the regular VPA and may not be traceable after the inclusion.

**13.2 | Type and scale**

- 13.2.1 | The VVB shall assess and confirm whether the type and scale of proposed regular VPA(s) is correctly identified and is in accordance with the inclusion criteria of corresponding real case VPA.

**13.3 | Description of the regular VPA**

- 13.3.1 | The VVB shall assess the [VPA-DD](#) submitted by the Coordinating/Managing Entity and shall confirm that the proposed VPA(s) complies with the requirements described in Section [12.2 | above](#) and in accordance with the

applicable requirements in the "[Programme of Activity Requirements and Procedures](#)".

13.3.2 | The VVB shall assess whether the regular VPAs comply with the applicable inclusion criteria described in corresponding real case VPA.

### 13.4 | Demonstration of additionality

13.4.1 | The VVB shall assess whether proposed regular VPA(s) comply with the requirements and modalities for additionality demonstration outlined in the corresponding real case VPA as per section [12.3 | above](#).

### 13.5 | Demonstration of prior consideration

13.5.1 | The VVB shall assess the applicability of prior consideration requirement to proposed regular VPA(s) and determine the validity of evidence presented for demonstration of prior consideration as per the requirements described in section **Error! Reference source not found.**

### 13.6 | Start date, duration and crediting period

13.6.1 | The VVB shall determine whether the Coordinating/Managing Entity specified the following in accordance with relevant requirements in the "[Programme of Activity Requirements and Procedures](#)":

- e. Start date of the proposed regular VPA(s);
- f. Start date of the crediting period of the proposed regular VPA (s);
- g. Expected operational lifetime;
- h. Type and duration of the crediting period;

13.6.2 | The VVB shall assess the above information following the requirements described in para [7.6.2 | above](#). The VVB shall also provide its opinion on the retroactive crediting (if applicable).

13.6.3 | The VVB shall describe the steps taken to assess and state its opinion on the compliance of start date and crediting period type and duration specified in the [VPA-DD](#) with "[Programme of Activity Requirements and Procedures](#)".

### 13.7 | Safeguards Assessment

13.7.1 | The VVB shall determine and assess the compliance of proposed regular VPA(s) with [Safeguarding Principles and Requirements](#) in accordance with modalities in corresponding real case VPA.

### 13.8 | Gender Sensitivity Assessment

13.8.1 | The VVB shall determine and assess the compliance of proposed regular VPA(s) with [Gender Equality Requirements & Guidelines](#) in accordance with modalities in corresponding real case VPA.

**13.9 | Contributions to Sustainable Development Goals (SDGs)**

13.9.1 | The VVB shall determine and assess the compliance of proposed regular VPA(s) pertaining to SDGs impact assessment in accordance with modalities in corresponding real case VPA.

**13.10 | Stakeholder Consultation**

13.10.1 | The VVB shall determine and assess the compliance of proposed regular VPA(s) pertaining to stakeholder consultation requirements in accordance with modalities in corresponding real case VPA.

**13.11 | Approval and authorisation**

13.11.1 | To be included in final version.

**13.12 | Application of Baseline and Monitoring Methodology(ies)****a. Reference of methodologies**

13.12.1 | The VVB shall describe the steps taken to assess and state its opinion on the applicability of the selected methodologies, the selected standardised baselines and the other applied methodological regulatory documents to the regular VPA(s) as specified in the corresponding real case VPA.

**b. VPA boundary, sources, and greenhouse gases (GHGs)**

13.12.2 | The VVB shall describe the steps taken to assess and state its opinion on sources and GHGs included in the regular VPA(s) boundary for the purpose of calculating project emissions and baseline emissions in accordance with the modalities in the corresponding real case VPA.

**13.13 | Baseline Scenario**

13.13.1 | The VVB shall assess the baseline scenario established and described for the proposed regular VPA(s) in accordance with the modalities in the corresponding real case VPA.

13.13.2 | In the case of the replacement of existing equipment, the VVB shall determine whether the Coordinating/Managing Entity estimated the point in time when the existing equipment would be replaced in the absence of the proposed regular VPAs in accordance with the "Tool to determine the remaining lifetime of equipment".

**13.14 | Estimation of emissions reductions or net anthropogenic removals**

13.14.1 | The VVB shall describe the steps taken to assess:

- a. The equations and parameters applied to calculate GHG emission reductions or net anthropogenic GHG removals for the regular VPA(s) in accordance with the modalities in the corresponding real case VPA;
- b. The data and parameters fixed ex ante that are used in the equations to calculate GHG emission reductions or net anthropogenic GHG

removals for the regular VPA(s) in accordance with the modalities in the corresponding real case VPA;

- c. The methodologies and, where applicable, the standardised baselines and the other methodological regulatory documents have been applied correctly to calculate baseline, project and leakage GHG emissions as well as GHG emission reductions or net anthropogenic GHG removals in accordance with the modalities in the corresponding real case VPA;
- d. The ex ante estimates of baseline, project and leakage GHG emissions as well as GHG emission reductions or net anthropogenic GHG removals, including whether the estimates can be replicated, in accordance with the modalities in the corresponding real case VPA.

### 13.15 | Monitoring Plan

13.15.1 | The VVB shall determine and confirm;

- e. How the data and parameters to be monitored or estimated on implementation that are used in the equations to calculate GHG emission reductions or net anthropogenic GHG removals for the regular case VPA(s) were assessed in accordance with the modalities in the corresponding real case VPA
- f. How the description of the monitoring plan was assessed in accordance with the modalities in the corresponding real case VPA.

### 13.16 | Eligibility for inclusion

13.16.1 | The VVB shall assess whether the proposed regular VPA(s) complies with the eligibility criteria for the inclusion of regular VPA(s) defined for the corresponding real case VPA.

### 13.17 | Validation opinion and report

#### a. Validation opinion

13.17.1 | If the VVB determines that the proposed regular VPA(s);

- a. complies with the corresponding real case [VPA-DD](#) in the latest version of the design certified [POA-DD](#) and relevant GS4GG requirements and procedures, the VVB shall issue a positive validation opinion and include the regular VPA in the design certified PoA. or
- b. does not comply with the corresponding real case [VPA-DD](#) in the latest version of the design certified [POA-DD](#) or relevant GS4GG requirements and procedures, the VVB shall issue a negative validation opinion.

#### b. Validation report



13.17.2 | In its validation report for the inclusion of the proposed regular VPA(s) in the design certified PoA, the VVB shall:

- a. Provide all its applied approaches, findings and conclusion on:
  - i. The completion of the regular [VPA-DD](#), using the valid version of the applicable form and following instructions therein;
  - ii. The requirements relevant to the inclusion of the regular VPA in the corresponding real case VPA;
- b. Report on all items listed in Section [13| above](#).

## 14| VALIDATION OF NEW REAL CASE VPA(S)

14.1.1 | The VVB shall validate the new real case VPA(s) to be added to design certified PoA applying [Design Change Requirements](#) as per section 8| above and in accordance with the applicable requirements in the "[Programme of Activity Requirements and Procedures](#)".

## 15| VALIDATION OF DESIGN CHANGES FOR POA/VPA

### 15.1 | Corrections

15.1.1 | The VVB shall determine whether there are any corrections to the information or parameters fixed at design certification of the PoA or inclusion of a real or regular VPA as described in the real case [VPA-DD](#) or included regular [VPA-DD](#), and whether the Coordinating/Managing Entity documented them in a revised [POA-DD](#) or [VPA-DD](#).

15.1.2 | If the VVB identifies that there is a correction, the VVB shall determine whether:

- a. The corrected information is an accurate reflection of actual information; or
- b. The corrected parameters are in accordance with the applied methodologies, the registered monitoring plan, the applied standardised baselines and the other applied methodological regulatory documents.

15.1.3 | The VVB shall state how the corrected information accurately reflects the actual VPA information and/or how the corrected parameters reflect the application of the applied methodology(ies), the design certified monitoring plan and related documents.

### 15.2 | Changes to the start date of the crediting period of VPA

15.2.1 | The VVB shall determine and state its opinion on whether the proposed change in start date of crediting period complies with the relevant requirements stated in paragraph 3.1.3 of [Design Change Requirements](#).

15.2.2 | The VVB shall state its opinion on whether the change complies with the relevant requirements in the "[Programme of Activity Requirements and Procedures](#)".

### 15.3 | Update and/or permanent changes to registered monitoring plan

15.3.1 | The VVB shall determine and state its opinion on whether:

- a. there are permanent changes to the design certified monitoring plan and the monitoring permanently deviates from the applied methodology(ies) (hence requiring revision of the methodology(ies)). If there are, determine whether the Coordinating/Managing Entity has described the nature and extent of the non-conforming monitoring and the proposed alternative monitoring for the VPAs in the revised [VPA-DDs](#), and the proposed alternative monitoring complies with the relevant requirements in the "[Programme of Activity Requirements and Procedures](#)".
- b. the permanent changes or permanent deviations are in compliance with the applied methodology(ies) and description on how to develop a monitoring plan for each of the regular VPA in real case [VPA-DD](#) and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the design certified monitoring plan;
- c. the permanent changes or the permanent deviation of the monitoring from the applied methodology(ies) are likely to lead to a reduction in the accuracy of the calculation of emission reductions and SDG Impacts. If the permanent changes or the permanent deviation will lead to a reduction in the accuracy of the calculation, the VVB shall request the CME to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be over-estimated as a result of the permanent change or the permanent deviation.

15.3.2 | The VVB shall state its opinion on whether the permanent changes or the permanent deviation comply with the relevant requirements stated in paragraph 3.1.4 | of [Design Change Requirements](#) and "[Programme of Activity Requirements and Procedures](#)".

### 15.4 | Changes to the programme and VPA design

15.4.1 | The VVB shall determine and state its opinion on whether:

- a. there are proposed or actual changes to the PoA or VPA design of a design certified project, and, if there are, determine whether the changes comply with the relevant requirements as described in [Design Change Requirements](#) and "[Programme of Activity Requirements and Procedures](#)";

15.4.2 | The VVB shall determine whether the design of certified PoA has been amended for one of more of the followings

- a. To expand the geographic coverage or to include additional host Parties;

- b. To revise the eligibility criteria for the inclusion of regular VPAs;
- c. To remove methodologies and/or standardised baselines from the registered real case VPAs;
- d. To change the capacity range specified in the originally design certified DDs;
- e. To add new components or extend/add technologies/measures;
- f. To remove a component or technology/measure described in the design certified DDs;
- g. To change the technologies/measures specified in the originally design certified DD;
- h. To make any consequential changes to the application of methodologies and/or the standardised baselines resulting from the changes referred to in subparagraphs (a)–(g) above;
- i. To voluntarily update the applied methodologies to be a later valid version of the same methodologies or change to another methodology

15.4.3 | If the design certified PoA has been amended to expand the geographic coverage or to include additional host Parties, the VVB shall assess and confirm that:

- a. The design certified [POA-DD](#) has been revised to reflect the changes;
- b. The real case VPA with supporting documents have been submitted for the new host country in accordance with "[Programme of Activity Requirements and Procedures](#)";

15.4.4 | If the design certified PoA has been amended to remove methodologies and/or standardised baselines, the VVB shall assess and confirm that:

- a. The change only involves the removal and no addition of methodologies and/or standardised baselines;
- b. The removal of the methodologies and/or the standardised baselines does not affect the physical design of, and the end-use service provided by, the VPAs that apply the methodologies and the standardised baselines that remain (i.e. the methodologies and the standardised baselines that were not removed).

15.4.5 | If the design certified real case VPA has been amended to change the capacity range specified in the design certified [VPA-DD](#), the VVB shall assess and confirm that the change does not disqualify the applicability of the applied methodologies, applied standardised baselines and the other applied methodological regulatory documents.

15.4.6 | If the design certified real case VPA has been amended to add new components or extend/add technologies/measures, the VVB shall assess and confirm that the change introduces complementary technologies/measures involving mass and/or energy transfer to/from the original

technologies/measures (e.g., addition or change of Type I methodologies in a design certified [VPA-DD](#) primarily applying Type III methodologies).

- 15.4.7 | If the design certified real case VPA has been amended to remove a component or technology/measure described in the design certified [VPA-DD](#), the VVB shall assess and confirm that the removal of the component or technology/measure does not remove the applicability of the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents;
- 15.4.8 | If the design certified real case VPA has been amended to change the technologies/measures specified in the originally design certified [VPA-DD](#), the VVB shall assess and confirm that the change only results in the same technologies/measures as in the registered technologies/measures as per the definition of “the same technologies” in the “[Programme of Activity Requirements and Procedures](#)”.
- 15.4.9 | If the design of an included VPA has been changed, the VVB shall assess and confirm that:
- a. If the corresponding real case VPA uses large-scale methodologies, whether the reason for the increase in the capacity, if applicable, is not within the control of the Coordinating/Managing Entity. If the reason is within the control, the revised estimation of emission reductions due to the change is within the applicable limit allowed in accordance with the “[Programme of Activity Requirements and Procedures](#)”;
  - b. If the corresponding real case VPA uses only small-scale methodologies, whether the resulting increased capacity is within the threshold for the corresponding small scale project type (i.e., Type I, II or III);
  - c. The increase or decrease in the capacity specified in the originally included regular [VPA-DD](#) falls within the capacity range of the corresponding real case VPA;
  - d. The new components or extended/added technologies/measures are covered by the corresponding real case VPA in the design certified [POA-DD](#) and introduce complementary technologies/measures involving mass and/or energy transfer to/from the technologies/measures described in the originally included [VPA-DD](#);
  - e. The modified/changed technologies/measures are covered by the corresponding real case VPA and result in the same technologies/measures as in the originally included [VPA-DD](#) as per the definition of “the same technologies” in “[Programme of Activity Requirements and Procedures](#)”;
  - f. The included VPA with the changes is within the scope of the corresponding real case VPA;

- g. The eligibility criteria for these technologies/measures are specified in the corresponding real case VPA.

15.4.10 | When conducting the validations referred to in paragraphs [15.4.5](#) | [-15.4.9](#) | [above](#), in case of actual changes, the VVB shall, by means of an on-site inspection (where conducted) and a review of the revised [POA-DD](#) or [VPA-DD](#) submitted by the Coordinating/Managing Entity that describes the nature and extent of the actual changes, determine whether this description accurately reflects the implementation, operation and monitoring of the modified PoA or VPA.

15.4.11 | When conducting the validations referred to in paragraphs [15.4.5](#) | [-15.4.9](#) | [above](#), by means of an on-site inspection or other means of validation carried out, the VVB shall assess the impacts of the actual changes on the monitoring plan, the level of accuracy of the monitoring activity, the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents.

15.4.12 | The VVB shall, by means of reviewing the revised [POA-DD](#) or [VPA-DD](#) against applicable additionality and other methodological requirements, determine whether the proposed or actual changes would adversely affect the conclusions of the validation report on the design certified PoA or the included VPA with regard to:

- a. The applicability and application of the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents with which the PoA or VPA has been registered or included;
- b. The compliance of the monitoring plan with the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents;
- c. The level of accuracy and completeness of the monitoring of the PoA or the VPA;
- d. The additionality of the PoA or VPA;
- e. The scale of the VPA;
- f. The eligibility criteria for inclusion of VPAs in the PoA.
- g. stakeholder Consultation,
- h. sustainable development impact assessment, including the application of the GS4GG SDG Impact tool,
- i. safeguarding assessment, and
- j. compliance with applicable legislation/host country regulations
- k. gender sensitivity

15.4.13 | If the proposed or actual changes affect the additionality of the design certified PoA or included VPA, the VVB shall confirm whether:

- a. If investment analysis was used to demonstrate additionality, the CME have only modified the key parameters in the original spreadsheet calculations affected by the proposed or actual changes to the PoA or VPA;
- b. If only barriers were claimed to demonstrate additionality, the VVBs have demonstrated that the barriers are still valid under the new circumstances;
- c. If the certified project uses an approved positive list or standardised additionality and the proposed or actual changes affect the additionality of the project, the project complies with the positive list of the applied standardised baseline in the design certified [POA-DD](#) or [VPA-DD](#).

15.4.14 | The VVB shall assess and state its opinion on whether:

- a. the revised [POA-DD](#)/VPA-DD complies with all the requirements of the applied methodologies, and all applicable regulatory documents;
- b. if the applied methodology(ies) and/or standardised baselines have been updated to the latest valid version, or changed to other methodologies or standardised baselines, the VVB shall confirm that the revised [POA-DD](#)/VPA-DD meets all requirements of the updated/changed methodologies, including the standards, methodological tools and guidelines applied in accordance with the updated/changed methodologies, and/or the updated/changed standardised baselines.

15.4.15 | The VVB shall state its opinion on:

- a. the description of the proposed or actual changes as compared to the description in the design certified [POA-DD](#) or included [VPA-DD](#);
- b. an assessment on when the changes occurred, reasons for these changes taking place, whether the changes would have been known prior to the Design Certification of the project, how the changes would impact on the overall operation/ability of the project to deliver emission reductions and SDG Impacts as stated in the DDs, and whether the revised estimation of emission reductions due to the change takes into account the applicable limits in accordance with GS4GG requirements and procedures;
- c. an assessment regarding whether the changes would adversely affect the conclusions of the Validation Report of the design certified [POA-DD](#) or included VPA(s) with regard to:
  - i. The applicability and application of:
    - 1. the applied methodology(ies), the applied standardised baselines and the other standard documents with which the PoA or VPA has been certified or included;
    - 2. the latest valid version of the applied methodology(ies), the applied standardised baselines and/or the other standard documents; or

3. other methodology(ies) and/or standardised baselines that the certified PoA or VPA has updated/changed to;
- ii. The project boundary of VPA(s) and any associated leakages due to the changes;
- iii. The compliance of the monitoring plan with the applied methodology(ies), the applied standardised baselines and the other standard documents;
- iv. The level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan;
- v. The additionality of the certified PoA or VPA;
- vi. The scale of the certified VPA.
- vii. The eligibility criteria for inclusion of VPAs in the PoA.
- viii. Stakeholder consultation
- ix. Safeguarding assessment
- x. Sustainable development impact assessment
- xi. Compliance with applicable legislation
- xii. Gender sensitivity

15.4.16 | In validating the revised [POA-DD](#) or [VPA-DD](#) containing the proposed or actual changes, and in preparing the opinion, the VVB shall include information on how:

- a. the proposed revisions ensure that the level of accuracy and completeness<sup>25</sup> in the monitoring and verification process is not reduced as a result of the revision. The VVB shall, using objective evidence, assess the accuracy and completeness of each proposed revision to the registered monitoring plan, including the frequency of measurements, the quality of monitoring equipment (e.g., calibration requirements, the quality assurance and quality control procedures);
- b. the proposed revisions comply with all requirements of:

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<sup>25</sup> Completeness refers to inclusion of all relevant information for assessment of GHG emissions reductions and the information supporting the methods applied as required. For example, if the VVB identifies an on-site generator for emergency use which was not included in the registered monitoring plan during the verification process, the monitoring of fuel consumption of this generator should be included in the monitoring plan via this procedure.



- i. the applied methodology(ies), the applied standardised baselines and the other standard documents;
- ii. the updated/changed methodology(ies) including the standards, methodological tools and guidelines applied in accordance with the updated/changed methodology(ies), and/or the updated/changed standardised baselines if updated to a later valid version or changed to other methodology(ies) or standardised baselines;
- c. the findings of previous verification reports, if any, have been taken into account

15.4.17 | If the proposed changes involve increase in the capacity specified in the registered [PDD](#), the VVB shall evaluate the impact of the capacity increase on emission reductions and/or other certified impacts and define the limit up to which the project may claim emission reductions and/or other certified impacts in the future, according to the [Design Change Requirements](#).

15.4.18 | In case of LUF projects seeking to include new area of land into the project, VVB shall assess either before or during the performance certification, based on a site visit to the new area/s proposed to be included, whether such area(s) are eligible to be included in the project.

## 16| CHANGE OF COORDINATING/MANAGING ENTITY

16.1.1 | If, subsequent to the design certification of the PoA, the Coordinating/Managing Entity has changed, the VVB undertaking the next inclusion of a proposed VPA, the VVB that submits the next request for issuance of GSVERs for the PoA, or the VVB that submits the next post-registration change request for the PoA, whichever is earlier, shall determine whether the new Coordinating/Managing Entity:

- a. Obtained a new letter from both old and new CME stating the change and confirming the authorisation of its coordination of the PoA (as applicable);
- b. Provided a confirmation that the PoA will be developed and implemented with the same framework as described in the design certified [POA-DD](#);
- c. Demonstrated compliance with requirements related to the operational and management arrangement.

16.1.2 | The VVB shall submit the validation opinion to the Gold Standard secretariat in accordance with the "[Programme of Activity Requirements and Procedures](#)".

## 17| VERIFICATION OF THE POA AND VPA(S)

### 17.1 | Objective of verification

17.1.1 | The VVB shall conduct a thorough and independent assessment of the implemented and monitored PoA and its VPA(s) as per the requirements

described in paragraph [9.1.1](#) above and applicable requirements in “[Programme of Activity Requirements and Procedures](#)”.

## 17.2 | Verification approach

- 17.2.1 | The VVB shall review and provide its opinion on the suitability of the following documentation (and the supporting documents) as part of verification, as applicable:
- a. monitoring reports for all the VPAs for which request of Performance Certification and/or issuance of GSVERs and SDG impacts is intended and/or
  - b. a single monitoring report for VPAs part of the same PoA as long as all VPA/CPA have the same monitoring period
- 17.2.2 | The VVB shall conduct a thorough and independent assessment of the implementation and monitoring of the PoA and VPA(s) against the applicable regulatory documents.
- 17.2.3 | The VVB shall, through valid means of verification, evaluate and provide its opinion on the appropriateness of the sampling approach adopted by the CME.
- 17.2.4 | In the case of sampling verification, the VVB shall select activities for verification as per the statistically sound sampling plan defined in the [POA-DD](#), conduct site visits for all selected activities and deliver a verification report to Gold Standard.
- 17.2.5 | The approach chosen for the sampling verification shall be discussed in detail in the Verification Report. The VVB shall take into account the following factors, amongst others, while evaluating the implementation of the sampling approach, provided in the MR:
- a. Risks related to the type(s) of project activity
  - b. Risks related to non-identification of emission and leakage sources
  - c. Risks related to double counting
  - d. Uncertainty with respect to the data monitored etc.
  - e. Different monitoring periods for activities requesting issuance that may lead to sampling verification not being compatible (any period for which SDG Impacts are claimed must be covered by verification). For instance, for a set of activities requesting issuance but having different monitoring periods, it may not be possible to choose a sample and all activities may need to be systematically verified.
- 17.2.6 | Multiple VVBs may be contracted within a same PoA to verify different VPAs. In case of the choice of a sampling verification, each one of the VVB involved in the verification shall comply with the sampling approach defined in the [POA-DD](#).
- 17.2.7 | Verification of a PoA and its VPAs shall include a site visit by a VVB who assesses the following against all GS4GG Requirements including applicable

Activity Requirements, Gold Standard Methodology and Product Requirements:

- a. The Monitoring Report (including any updates in Annual Reports)
- b. All supporting evidence and documents included by the CME to demonstrate conformity

17.2.8 | The VVB shall record the result of its assessment in the Verification Report. In the Verification Report, the VVB shall provide the following:

- a. A summary of the verification process, the scope of verification and its conclusions;
- b. A list of each parameter specified by the registered monitoring plan and a statement on how the values in the monitoring report have been verified;
- c. Findings of the desk review, sampling approach used by the VVB and, on-site/remote inspection (as applicable). Where the VVB applied a sampling approach, the VVB shall include a description of how the sample size was determined and how the field/remote check was carried out;
- d. All its applied approaches, findings and conclusions on the compliance with applicable GSG44 requirements and procedures (particularly those prescribed and referenced in this document)
- e. An assessment and close-out of any FARs issued to the CME before verification;
- f. A statement on whether any design changes/deviations to the included VPAs have been positively validated by a VVB and revised [VPA-DD](#)s have been included and/or a statement on whether any design changes/deviations will be submitted together with the request for Performance Review/Certification;
- g. Details of the verification team, technical experts and internal technical reviewers involved, together with their roles in the verification activity and, where conducted, details of who conducted the on-site/remote inspection;
- h. Information on quality control within the team and in the verification process;
- i. A conclusion on the verified amount of emission reductions and SDG impacts achieved, per VPA, vintage, and with any products claimed;
  - a. If any cap is established on SDG impacts after a design change, deviation, grievance, or rule update, whether the claimed SDG impacts are within the applicable cap.
  - b. For LUF projects, if there has been any shortfall in the project's performance, and if so, whether:

- i. the shortfall is due to a reversal event that affects individual Modelling Units or all modelling units
- ii. the Project Developer has adjusted the CO<sub>2</sub>-fixation model according to the [Performance Shortfall Guidelines](#)
- iii. there are any PERs issued for which emission reductions have not been realised for the monitoring period being assessed.

### 17.3 | Means of verification

17.3.1 | Following Standard auditing techniques, the VVB shall assess the information provided by the CME as per the requirements described in section 9.3 | above.

17.3.2 | It is mandatory for the VVB to conduct a physical inspection at verification for the design certified VPA if:

- a. It is the first verification for the VVB with regard to this VPA;
- b. More than three years have elapsed since the last on-site inspection conducted for verification for the VPA.
- c. For the regular VPAs directly included by the CME following Fast track inclusion pathway, the VVB shall conduct the site visit within two years of a VPA's start date.

### 17.4 | Verification of compliance

#### a. General requirements

17.4.1 | The VVB shall:

- a. Identify the included VPAs that it shall consider for verification in accordance with the methods/procedure to be used and specified in the design certified [POA-DD](#) for verification of the amount of GHG emission reductions or net anthropogenic GHG removals achieved by the VPAs.
- b. Determine whether the verification covers the regular VPAs that had been directly included by the Coordinating/Managing Entity in accordance with the fast track inclusion pathway described in "[Programme of Activity Requirements and Procedures](#)" for which it is the first verification. If such VPAs exist, the VVB shall assess whether they comply with the version of the design certified PoA and corresponding real case VPA applicable when they were included, including the eligibility criteria for the inclusion of VPAs in the corresponding real case VPA and the applicable requirements. If the VVB finds that any of such VPAs do not comply with them, it shall exclude them from the PoA and shall not include them in the request for issuance of GSVERs;
- c. Take into account the possible existence of included VPAs complying with different versions of the design certified [POA-DD](#) and

corresponding real case VPA<sup>26</sup> and the need to account for this in its sampling approach to ensure that a statistically sound sample of VPAs from each version of the PoA and real case VPA are being verified;

- d. Systematically verify and certify the correct implementation and operation of the record-keeping system

17.4.2 | The VVB shall include in its Verification Report and certification report:

- c. a description of how it applied the methods/procedures for the purpose of verification specified in the design certified [VPA-DD](#).
- d. a description of the on-site/remote inspection(s), where conducted in accordance with relevant GS4GG requirements, and with the [Audit Techniques Template](#), if applicable.

17.4.3 | If the Coordinating/Managing Entity has prepared a single monitoring report for a monitoring period, the VVB shall confirm that the monitoring report contains all monitoring results obtained during the monitoring period and are in accordance with the "[Programme of Activity Requirements and Procedures](#)".

17.4.4 | If the Coordinating/Managing Entity has prepared multiple monitoring reports for separate batches of VPAs corresponding to same real case VPA included in the design certified PoA, the VVB shall confirm that all the monitoring reports contain mutually exclusive batches of VPAs, have the same monitoring period, and collectively contain all monitoring results obtained during the period, and that each monitoring report contains only monitoring results of the VPAs that were included or updated<sup>27</sup> in the same PoA period.

17.4.5 | The VVB shall confirm that

- a. monitoring periods have been consecutive.
- b. VPAs have been included in requests for issuance of ERs in a consecutive manner, that is, when a VPA has been included in a request for issuance of VERs for a monitoring period, the VVB shall confirm that a monitoring report for the previous monitoring period that included the particular VPA has been published.

17.4.6 | A request for issuance of GSVERs shall relate to the GSVERs certified.

#### **b. Compliance of the monitoring report with the monitoring report form**

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<sup>26</sup> VPAs complying with pre - and post-update of the PoA-DD due to the renewal of the PoA period or real case VPA are to be separated into separate monitoring reports. On the other hand, if there is a version change of the PoA-DD due to a post registration change during a PoA period, VPAs complying with different versions of the PoA-DD, real case [VPA-DD](#) may be included in the same monitoring report.

<sup>27</sup> Updating of a VPA in this context may occur due to the renewal of the crediting period or a post registration change to the VPA.

17.4.7 | The VVB shall determine the compliance of the monitoring report following the requirements described in para [9.4.4 | above](#).

**c. Compliance of the project implementation with the design certified DD**

17.4.8 | The VVB shall determine the compliance of the project implementation with the design certified PoA and real case [VPA-DD](#) as per the requirements described in section [9.4.4 | above](#).

**d. Compliance of the registered monitoring plan with applied methodology(ies)**

17.4.9 | The VVB shall determine whether the registered monitoring plan is in accordance with the applied methodology(ies) and related documents and per the requirements described in section [9.4.4 | above](#)

**e. Compliance of monitoring activities with the registered monitoring plan**

17.4.10 | The VVB shall determine whether the monitoring of parameters related to emission reductions and SDG Impacts in the registered [PDD](#) has been implemented in accordance with the registered monitoring plan and requirements described in section [9.4.4 | above](#).

**f. Compliance with the calibration frequency requirements for measuring instruments**

17.4.11 | The VVB shall determine whether the calibration of the measuring equipment that has an impact on the claimed emission reductions and SDG Impacts is conducted by the CME at the frequency specified in the applied methodologies and related documents or the registered monitoring plan and requirements described in section [9.4.4 | above](#).

**g. Assessment of data and calculation of emission reductions and SDG Impacts**

17.4.12 | The VVB shall assess the data and calculations of emission reductions and SDG Impacts achieved by the design certified VPA and requirements described in section [9.4.4 | above](#).

**17.5 | Quality of evidence**

17.5.1 | When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm the quality of evidence as per the requirements described in section 9.5 | above.

**17.6 | Application of materiality**

17.6.1 | The concept of materiality and verification approach is applicable to the verification of all types of design certified PoAs as per the requirements and procedures described in section 9.6 | above.

17.6.2 | An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total emission reductions/removals achieved by a design certified PoA equal to or higher than the thresholds in para 9.6.3 | above. The thresholds shall be read as for PoA level.

## 17.7 | Verification report

### a. Verification status

17.7.1 | The VVB shall provide an update of the status of its verification activity as applicable in accordance with the "[Programme of Activity requirements and procedures](#)".

### b. Verification and certification report

17.7.2 | The Verification Report shall give an overview of the verification process used by the VVB in order to arrive at its verification conclusions. All verification findings shall be identified and justified.

17.7.3 | The VVB shall prepare the verification report as per the requirements described in section [9.7 | above](#).

## 18 | VALIDATION FOR RENEWAL OF PROGRAMME OF ACTIVITIES PERIOD AND DESIGN CERTIFICATION RENEWAL OF COMPONENT PROJECT ACTIVITIES

### 18.1 | Renewal of programme of activities period and real case [VPA-DD](#)

18.1.1 | The VVB shall determine whether the Coordinating/Managing Entity has updated sections of the [POA-DD](#) and real case [VPA-DD](#) relating to the eligibility criteria for inclusion of regular VPAs in the PoA, the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the PoA period using the valid version of the approved methodologies and, where applicable, the approved standardised baselines and the other methodological regulatory documents that are applicable to the PoA and real case [VPA-DD](#).

18.1.2 | The VVB shall determine whether the Coordinating/Managing Entity, in accordance with the relevant requirements in the "[Programme of Activity requirements and procedures](#)" requested renewal of the PoA period and real case VPA crediting period five years after the approval of the revised version of the methodologies and/or the standardised baselines if the version of the [VPA-DD](#) has been revised because the applied methodologies and/or the applied standardised baselines have been revised or replaced after having been placed on hold or withdrawn.

18.1.3 | The VVB shall apply the objectives, approach and means of validation in section 11|- 12| above mutatis mutandis when validating for renewal of PoA period.



18.1.4 | The VVB shall determine whether design certification renewal is prepared in accordance with the relevant requirements in the "[Programme of Activity requirements and procedures](#)" and requirements outlined in section 10| above

## 18.2 | Design certification renewal of regular VPAs

- 18.2.1 | The VVB shall determine whether the Coordinating/Managing Entity has updated sections of the regular [VPA-DD](#) relating to the demonstration of eligibility for being included corresponding real case VPA, the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the crediting period in accordance with the real case VPA in the latest version of the [VPA-DD](#).
- 18.2.2 | If data and parameters used for determining the original baseline, that were determined ex ante and not monitored during the crediting period, are no longer valid, the VVB shall confirm that the Coordinating/Managing Entity updated such data and parameters in accordance with applicable requirements.
- 18.2.3 | The VVB shall determine whether the updated [VPA-DD](#) is in compliance with the latest version of the corresponding design certified [VPA-DD](#).
- 18.2.4 | The VVB shall apply the general validation requirements in section above mutatis mutandis when validating for design certification renewal of a regular VPA.
- 18.2.5 | The VVB shall assess the information in the updated [VPA-DD](#) against the latest version of the design certified real case [VPA-DD](#), including the eligibility criteria for inclusion of regular VPAs in the design certified real case [VPA-DD](#), and documentation requirements.
- 18.2.6 | The VVB shall prepare a validation report for design certification renewal of an included VPA using the valid version of the applicable validation report form.
- 18.2.7 | If the VVB confirms that the updated [VPA-DD](#) is in compliance with the latest version of the registered [POA-DD](#) and corresponding real case [VPA-DD](#), it shall renew the crediting period of the VPA in accordance with the "[Programme of Activity requirements and procedures](#)".

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## DOCUMENT HISTORY

Version	Date	Description
1.0	12/12/2022	Initial version