**Note:** This template is for CCMPs in the land use sector, which include GHG removals or GHG emission reductions. **If the CCMP includes only one of these two activities (GHG removals or GHG emission reductions), please remove the wording around the activity that has not been included throughout the document**.

**Cover page**: Free design, corporate logos can be used (recommended). The content presented here is mandatory, but the format can be changed.

**See general filling instructions on Page 6.**

When filling in the sections, change the pink lettering to black.

Delete this box.

Logo

Description automatically generated

**Joint Validation and Verification Report for CCMP in the Land Use Sector**



|  |  |  |
| --- | --- | --- |
| CCMP Name | | Name of the programme or project. |
| Client | | Person or company to whom the report is addressed, normally the CCMP holder. |
| CCMP ID | | Identification number in the EcoRegistry database. |
| Report ID | | Identification number assigned by the VVB, if applicable. |
| Verification ordinal | | Verification number. |
| Audit criteria | | Outline the criteria under which the CCMP has been validated and verified. |
| Methodology | | Name and version of the GHG quantification methodology used by the CCMP. |
| Duration of the CCMP | | From day.month.year to day.month.year. |
| Area or process validated and verified | | Total area or processes that were validated and verified by the VVB. |
| Validated accreditation period | | From day.month.year to day.month.year. |
| Period of verification | | Corresponds to the period specified in the monitoring report (from day.month.year to day.month.year). |
| Validation | Total GHG removals generated in the crediting period | Total tCO2e generated in the crediting period. |
| Net GHG removals generated in the crediting period | Net tCO2e generated in the crediting period. |
| Total GHG emission reductions generated in the crediting period | Total tCO2e generated in the crediting period. |
| Net GHG emission reductions generated in the crediting period | Net tCO2e generated in the crediting period. |
| Verification | Total GHG removals generated in the verified period. | Total tCO2e generated in the verified monitoring period. |
| Net GHG removals generated in the verified period. | Net tCO2e generated in the verified monitoring period. |
| Total GHG emission reductions generated in the verified period. | Total tCO2e generated in the verified monitoring period. |
| Net GHG emission reductions generated in the verified period. | Net tCO2e generated in the verified monitoring period. |
| Date of preparation of validation and verification report | | Day.month.year this report was issued. |
| Document produced by | | VVB that prepared this report. |
| Contact information | | VVB email, telephone number(s) and website. |
| Approved by | | Person in the VVB who approved this report. |
| Work carried out by | | Person(s) who carried out this validation and verification. |

The VVB can add rows it considers important in this section.

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**Instructions for completing this document**

When completing this document, please delete the instructions given in each section.

The content presented here is mandatory, but the format can be changed. If for any reason a section or sub-section does not apply, do not delete it but indicate that it does not apply.

Once you have added all the necessary content, regenerate the table of contents of this document (right click somewhere in the table of contents, in the pop-up menu select “Update fields” and finally choose “Update entire table”).

The **Joint Validation and Verification Report** must be delivered in Acrobat (.pdf) format. In Microsoft Word, when generating the document in this format (*Save as*, pdf format), **activate** the option “Create bookmarks using: Headings”.

**Doing so will facilitate the work and reduce the certifier's management time**.

Graphical user interface, text, application, email

Description automatically generated

Acronyms and abbreviations

Insert in alphabetical order acronyms and abbreviations used in the report.

|  |  |
| --- | --- |
| **CCMP** | Climate Change Mitigation Programme or Project |
| **GHG** | Greenhouse Gases |
| **NDCs** | Nationally Determined Contribution |
| **PDD** | Project Description Document |
| **SDGs** | Sustainable Development Goals |
| **VVB** | Validation and Verification Body |

Introduction

Objective

Describe the audit objective.

VVB legal status

Describe the legal status of the VVB, current accreditations, organisational structure and whether the CCMP sector is covered in your validation and verification audit.

Impartiality of the VVB

Describe how you ensure the impartiality of your independent and unbiased assessment in this CCMP validation and verification process, i.e., provide evidence that there are no conflicts of interest or detail how these have been resolved. List evidence in this regard, such as declaration(s) of conflict of interest of the validator(s) and verifier(s), commitments, among others.

Responsibilities addressed by the VVB

Demonstrate that the VVB has assessed the risks arising from its validation and verification activity and that it has adequate means (e.g., insurance or buffers) to cover liabilities arising from its validation and verification activities in the geographical areas in which it operates.

Scope and spatial and temporal limits

Explain the scope of the validation and verification process, how it is carried out and the spatial and temporal limits covered.

Term of commitment

Describe the type of engagement established with the customer for the validation and verification process.

Level of assurance and materiality

Describe the level of assurance agreed with the client, against which this report and the validation and verification statement will be issued, as well as how and when evidence will be gathered, to provide a reasonable level of confidence in accordance with the Cercarbono's Protocol and applicable laws.

Validation and verification process

Validation and verification plan

Detail the plan of the validation and verification process (methods and criteria considered during the development of the audit), specifying:

1. The type of audit: detail whether it is face-to-face, remote or a combination of both.
2. The form of documentary or evidence review.
3. The identification and resolution of findings.
4. The period during which the audit was conducted.
5. The identification of risks associated with the use or collection of data and data systems.
6. The assessment of risks of non-compliance with the criteria.

The above to identify the types of potential material misstatements and their likelihood of occurrence, to select the evidence gathering, testing or estimation procedures and the evaluations, calculations, sampling, consultations, or other evidence it considers relevant to its assessment and conclusions.

Any modifications to the validation and verification plan and evidence gathering plan must be approved by the team leader.

Assessment criteria

State the criteria under which the CCMP is assessed, including, but not limited to:

a. Protocol: indicate the version of the Cercarbono's Protocol under which the CCMP is developed.

b. Methodology: indicate the methodology for quantification of GHG emissions and GHG emission reductions selected by the CCMP.

c. Tools: indicate whether the CCMP uses the Cercarbono tools to assess additionality and contributions to the Sustainable Development Goals (SDGs), as they are mandatory for use; furthermore, indicate whether the CCMP uses tools from other standards or programmes.

d. ISO Standards: indicate the ISO Standards on which the CCMP is based.

e. Legal framework: indicate whether the CCMP complies with applicable laws, decrees, resolutions, or other regulatory frameworks.

f. Other relevant.

It is important to detail in the rules or legal documents, their date of publication or version, in both cases they must be in force.

Evidence collection plan

Describe the design of the activity plan for the collection of evidence for each activity related to the validation and verification of the CCMP on which conclusions are based.

Visits to the CCMP site or area

Describe the method and objectives of on-site (if developed), remote or mixed visits. Include in the description details of all areas visited or reviewed, as well as physical, organisational and process aspects, equipment and documentation reviewed. In addition, include and enter interviews (if conducted) and the information provided in them.

VVB requests

If made, describe any requests made to the client for clarification, misstatements or non-conformities, intentional errors or non-compliance with laws or regulations, as well as details of any requests for further action.

Information system, data management and control

Evaluate the design and effectiveness of the data monitoring and reporting system, considering:

1. The selection and management of GHG data and information.
2. The processes for collecting, processing and consolidating GHG data and information.
3. The systems and processes that ensure the validity and accuracy of GHG data and information.
4. The design and maintenance of the GHG information system.
5. Systems, processes, and personnel that support the GHG information system, including data quality assurance activities.

Audit team

Describe the personnel in charge of the validation and verification process.

|  |  |  |
| --- | --- | --- |
| Full names | Role(s) or responsibility(s) | Type(s) of activity(ies) carried out\* |
|  |  |  |
|  |  |  |

\* Specify who oversees the information review; on-site, remote, or mixed visit; technical review or preparation of this report.

Validation and verification results

CCMP components

CCMP holder information

|  |  |
| --- | --- |
| Full name(s) |  |
| Name of institution (if applicable) |  |
| Roles or responsibilities |  |
| Identification |  |
| Location |  |
| Telephone number(s) |  |
| E-mail address |  |

Information from other CCMP institutional participants

|  |  |
| --- | --- |
| Full name(s) |  |
| Name of institution (if applicable) |  |
| Roles or responsibilities |  |
| Identification |  |
| Location |  |
| Telephone number(s) |  |
| E-mail address |  |

CCMP description

Prepare a description of the CCMP not exceeding 500 words.

Sectoral scope and type of CCMP

Indicate the sectoral scope of the CCMP, the type of programme or project (small or large scale) and the activity to be implemented.

Location and limits of the CCMP

Indicate whether the location, geographical and temporal limits of the CCMP presented in the Project Description Document (PDD) correspond to reality. Review if the PMCC presents and gathers all the aspects of georeferencing, graphic and narrative for the identification of its location.

Total area or processes of the CCMP

Review and indicate the total area of the CCMP in hectares or processes validated and verified. If applicable, check that the total validated area is equal to the total area reported in the PDD, furthermore, if the verified area is not equal to the total CCMP area explain why and how the permanence of the mitigations in the areas not considered is ensured.

Holdership or right of use of the area or process

Verify and indicate if the submitted supports correspond to the holdership or property rights over the area(s), facility, or process where the CCMP is implemented.

Characteristics and preconditions for the start of the CCMP

Describe the existing conditions of the area(s), technologies, products, or services prior to the start of the CCMP.

Technologies, products, and services of the CCMP

State whether the technologies, products, services, or measures that has been implemented by the CCMP are adequate for its objectives.

Assessment to the chronological plan

Indicate whether the dates and justification of the chronological plan are consistent and feasible:

1. Duration or lifetime of the CCMP (in years): check the start date of activities (day.month.year) and the end date of the programme or project (day.month.year).
2. The accreditation period of the CCMP (day.month.year to day.month.year). Check if approval is feasible.
3. The frequency of CCMP monitoring and reporting, including relevant CCMP activities at each step of the project cycle, as appropriate: check if you have an organised plan to carry out this aspect.
4. The frequency of verification events, including the periods in which they are intended to take place. Check whether you have an organised plan to carry out this aspect.

Methodological elements

Selected methodology

Review and assess the components of the selected methodology and indicate whether it is appropriate for the CCMP in accordance with the Cercarbono's Protocol.

Additionality

Review whether the CCMP meets the additionality criteria set out in ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***.

No double counting

Check whether the CCMP is registered (partially or fully) to other climate change mitigation standards or certification programmes, and check for potential overlaps as set out in ***Procedures of Cercarbono's Certification Programme***. Check, where applicable, whether the CCMP migrates from other standards or certification programmes and whether it has withdrawn or shows evidence of being in such a process.

Baseline scenario

Review and identify the baseline scenario determined for the CCMP and describe the criteria to validate it, including (as appropriate):

1. Description of the CCMP, including identified GHG emission sources.
2. Types, activities and technologies of existing and alternative programmes or projects that provide an equivalent type and level of activity of products or services for the CCMP.
3. Data availability, reliability, and limitations.
4. Justification of the baseline scenario.

For more details, see the Cercarbono's Protocol in its current version.

Project scenario

Identify the CCMP activity and the means used to achieve GHG removals or reductions (including displacement of a more-GHG-intensive output, energy efficiency, fuel or feedstock switching, GHG emissions avoidance or GHG destruction) of GHG emissions, including their temporal and spatial limits.

GHG emission sources

Assess whether GHG emission sources have been correctly selected according to the methodology used (including leakage, where applicable), and indicate whether any relevant sources have not been selected and whether the GHG emission sources identified and selected in the PDD have been monitored. Check whether any have not been considered and provide justification for this.

Carbon pools

List the carbon pools and check if those selected in the PDD have been monitored. Check if any mandatory one(s) have not been considered or if any have been added with respect to the PDD and, if so, request justification.

Deviations in the implementation of the CCMP from the Project Description Document

State whether the CCMP had deviations in processes, machinery, or technologies, according to the type of CCMP, with respect to what is established in the PDD.

Methodological deviations

Identify the methodological deviations applied to the CCMP and describe the procedures performed to assess each deviation and whether it is approved. Detail if any deviations negatively impact the expected mitigation outcomes.

Crediting period

Describe under what evidence the CCMP accreditation period is granted.

Quantification of GHG emissions and removals in the baseline scenario

Assess whether appropriate criteria and procedures have been established to quantify GHG emissions and removals for the GHG emission sources and carbon pools selected in the baseline scenario (*ex-ante* for validation and *ex-post* for verification). As well as the GHG emission or removal factors selected or developed.

Quantification of GHG emissions and removals or GHG emission reductions in the project scenario

Assess whether appropriate criteria and procedures are in place to quantify GHG emissions and removals or GHG emissions reductions for the selected GHG emission sources in the project scenario (*ex-ante* for validation and *ex-post* for verification). As well as the GHG emission or removal factors selected or developed.

Leakage

Review and assess the leakage generated (*ex-ante* for validation and *ex-post* for verification) by the CCMP and those other than those identified in the PDD.

Net GHG removals or net GHG emission reductions

Review and assess whether appropriate criteria and procedures are in place to quantify net GHG removals or net GHG emission reductions (*ex-ante* for validation and *ex-post* for verification).

Re-evaluation of the baseline scenario

Review and assess whether the circumstances of the CCMP changed during the crediting period, if so, the baseline scenario will no longer be valid, and a new assessment of the baseline scenario will be required.

Natural disturbances and other catastrophic events

Review and evaluate (in the event of verification) whether natural disturbances (droughts, fires, floods, etc.) or catastrophic events (wars, vandalism, third party burnings, etc.) have occurred during the implementation of the CCMP that alter what was proposed in the PDD.

Non-permanence

Check whether an assessment has been made in the CCMP monitoring report of the main risks identified in the application of the Cercarbono buffer tool and the follow-up and handling of the main risks identified in the application of the tool, including an analysis of their possible causes, their scale and relative likelihood of future reversals.

If the CCMP was designed as a grouped project, indicate whether areas were excluded from the CCMP during the reported monitoring period. If yes, verify the number of credits received by these participants and verify the evidence provided. Verify that this number of credits has been considered as permanent reversal and deducted from the total mitigation reported during the monitoring period.

Legal and documentary issues

* 1. Legal requirements

Review and assess whether the CCMP describes and justifies compliance with governing laws, statutes, and regulatory frameworks (local, regional, and national) that apply to the programme or project activity, including applicable environmental legislation and requirements (in line with the No Net Harm principle) and the CCMP's record of concrete actions, where applicable.

|  |  |  |  |
| --- | --- | --- | --- |
| **Rule or law** | **Type (legal, environmental, other)** | **Applicability/Compliance (full or partial)** | **Justification** |
|  |  |  |  |

* 1. Link with NDCs

Review and assess whether the GHG removals or GHG emission reductions associated with carbon credits are covered by a communicated target in the NDCs of the country in which the credits will be generated.

CCMP Documentation

Review and assess the supporting documentation demonstrating the CCMP's compliance with the Cercarbono's Protocol.

Stakeholder consultation

If applicable, assess whether the CCMP has complied with the stakeholder consultation document and identify whether there have been any changes in the CCMP in areas or processes that modify what was agreed between the CCMP and the stakeholders.

Safeguards

In REDD+ programmes or projects, review evidence of how the CCMP will comply (in validation) or complies (in verification) with the safeguards, as set out in the selected methodology.

Risks, uncertainty, and non-permanence

Review the quantification of the aggregate uncertainty of the mitigation results, i.e., the product of the uncertainties in each of its components: activity data, removal factors, emission factors, projection method and all subsequent factors in these calculations. Consider *ISO/IEC Guide 98-3* for the evaluation of measurement uncertainty.

Review (in validation) the projection and assess (in verification) the risks and non-permanence because of the CCMP's application of the ***Cercarbono's Tool to Estimate Carbon Buffer in Initiatives to Mitigate Climate Change in the Land Use Sector***.

1. Contributions to the UN's Sustainable Development Goals

Review whether the CCMP has applied the ***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals*** and assess the relevance of the SDGs related to the programme or project activity.

Grouped project

Indicate whether the CCMP is grouped; if so, review whether the areas or processes that comprise it, as well as the evolution of temporal aggregation is appropriate.

Review whether the CCMP added new areas or operational units during the monitoring period; if so, describe the areas (and strata) defined by the new participants.

1. CCMP monitoring plan

Identify the data or parameters to be monitored and describe the criteria to validate the designed monitoring system (i.e., process and timeline for obtaining, recording, compiling, and analysing the monitored data and parameters).

Review the proposed monitoring plan, especially the following elements:

* The list of parameters to be measured or monitored.
* The types of data and information, including units of measurement.
* The source of the data.
* The monitoring methods (including estimation, modelling, measurement, calculation, and uncertainty approaches).
* The frequency of monitoring.
* Monitoring roles and responsibilities, including procedures for authorisation, approval, and documentation of changes to recorded data.
* Controls including internal checking of input, transformation and output data, and procedures for corrective actions.

Provide an overall conclusion on the adequacy of the monitoring plan in relation to the requirements of the selected methodology and the Cercarbono's Protocol.

Responsible for CCMP monitoring

Review and indicate the person(s) or entity in charge of CCMP monitoring.

CCMP monitoring development

Review and indicate the monitored data or parameters. Review the developed monitoring, especially the following elements:

The list of parameters measured or monitored.

The types of data and information, including units of measurement.

The origin of the data.

The monitoring methods (including estimation, modelling, measurement, calculation, and uncertainty approaches).

Monitoring roles and responsibilities, including procedures for authorisation, approval, and documentation of changes to recorded data.

Controls including internal checking of input, transformation and output data, and procedures for corrective actions.

Provide an overall conclusion on the conduct of monitoring in relation to the requirements of the selected methodology and the Cercarbono's Protocol.

Information management

Review and describe the procedure used for data and information quality and management, including uncertainty assessment.

Assessment of CCMP status

Assess any changes in risks and material discrepancy thresholds that may have occurred during the verification, and whether the high-level analysis procedures applied remain representative and appropriate.

Determine whether the evidence collected is sufficient and appropriate to generate a conclusion. If deemed insufficient, perform additional evidence collection activities. Check for material errors or discrepancies.

Validation and verification conclusion

Resolution of findings

Describe the process for the resolution of findings (corrective actions, clarifications, future actions, or other findings) raised by the VVB during validation and verification.

Indicate the total number of corrective action requests, clarifications and future actions, and other findings raised during validation and verification.

Provide a summary of each finding, including the issue raised, the responses provided by the client and the conclusion, and any resulting changes to the CCMP documents. If this item becomes too long, its information can be linked and annexed in a complementary way.

Support and listing of information

Indicate where the information from the validation and verification process (prior to uploading to the EcoRegistry platform) is stored and listed, such as:

1. Terms of engagement.
2. Validation plan.
3. Monitoring report.
4. Evidence collection plan.
5. Evidence collection.
6. Clarification requests, misstatements and non-conformities arising from validation and verification, and conclusions reached.
7. Communication with the client on material misstatements.
8. Conclusions reached and opinions of the validator and verifier.

Validation and verification opinion

Write the validation and verification opinion independently based on the evidence gathered during the process. If the opinion is favourable, in addition to the report, generate a duly signed validation and verification statement with the most relevant data of the validation and verification process.

Findings after validation and verification

The validator and verifier shall obtain sufficient appropriate evidence and identify relevant information up to the date of its validation and verification opinion. If it discovers facts or new information that could materially affect the validation and verification opinion after the date on which it gave its opinion, the validator and verifier shall take appropriate action, including communicating the matter as soon as possible to the CCMP holder.

The validator and verifier may also communicate to other interested parties the fact that the confidence of the original opinion may be compromised given the discovered facts or new information.

1. References

List all references used in the development of the validation and verification report. All references shall be available for consultation by Cercarbono and EcoRegistry.

1. Document history (Joint Validation and Verification Report)

Indicate the full history of the Joint Validation and Verification Report, with correct and updated versions and edit dates, and include a brief description of the changes made with respect to the previous version. It is appreciated that changes made after the initial version are made in a different font colour (blue is suggested), as this facilitates the review and approval processes.

|  |  |  |
| --- | --- | --- |
| **Version** | **Date** | **Comments or editions** |
| 1.0 | Day.month.year | Initial version. |
|  |  |  |

Template history

|  |  |  |
| --- | --- | --- |
| **Version** | **Date** | **Comments or editions** |
| 1.0 | 30.10.2019 | Initial version. |
| 2.0 | 01.08.2022 | New template for the joint validation and verification process that applies to CCMPs in the land use sector. |

(Do not delete or alter this section, delete this instruction).