**Note:** This template is for CCMPs in sectors other than land use, which do not include GHG removals.

**Cover page:** Free design, corporate logos (recommended) or images alluding to the CCMP can be used.

**See general filling instructions on Page 5.**

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

Delete this box.



**Verification Report for CCMP in Sectors Other Than Land Use**



|  |  |
| --- | --- |
| CCMP name | Enter the full name of the CCMP. |
| Client | Person or company to whom the report is addressed, usually the holder of the CCMP. |
| CCMP ID | Identification number in the EcoRegistry database. |
| Report ID | Identification number assigned by the VVB, if applicable. |
| Verification number | Verification number. |
| Audit criteria | Outline the criteria under which the CCMP has been 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, facility, or process verified | Total area or description of the facilities or processes that were verified by the VVB. |
| Period of verification | Period specified in the monitoring report (from day.month.year to day.month.year). |
| 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 the verification report | Day.month.year when this report was issued. |
| Document prepared by | VVB that prepared this report. |
| Contact information  | VVB email, phone number(s) and website. |
| Approved by | VVB person who approved this report. |
| Work performed by | Person(s) who performed this 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 **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**.



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 the verification audit.

Impartiality of the VVB

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

Responsibilities addressed by the VVB

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

Spatial and temporal scope and limits

Explain the scope of the 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 client for the verification process.

Level of assurance and materiality

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

Verification process

Verification plan

Detail the plan of the 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 verification plan and evidence gathering plan must be approved by the team leader.

Evaluation 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 standards 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 verification of the CCMP on which your conclusion is 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 or facilities visited or reviewed, as well as physical, organisational and process aspects, equipment and documentation reviewed. In addition, include and list interviews (if conducted) and the information provided in them.

VVB requests

If any, describe requests made to the client for clarifications, 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 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.

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 the location, geographical and temporal limits of the CCMP, bearing in mind whether implementation instances have been added.

Total area, facilities, or processes of the CCMP

Review and state the total area of the CCMP in hectares (if applicable), facilities or processes verified. If the verified area is not equal to the total area of the CCMP, explain why and how the permanence of mitigations in the areas not considered is ensured.

Holdership or right of use of the area, facility, or process

Verify whether the ownership or property rights over the area(s), facility or process where the CCPM is implemented are still valid.

Methodological issues

Selected methodology

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

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

Assess whether the baseline scenario is still valid.

Project scenario

Assess whether the project scenario is still valid.

GHG emission sources

List the GHG emission sources and check if those identified and selected in the Project Description Document (PDD) have been monitored. Check if any have not been considered or have been added and, if so, request the corresponding justification.

Methodological deviations

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

Crediting period

State the period of accreditation of the CCMP.

Quantification of GHG emissions in the baseline scenario

Review and assess whether appropriate criteria and procedures have been established to quantify GHG emissions for the selected GHG emission sources in the baseline scenario (exante/expost). As well as the GHG emission factors selected or developed.

Quantification of GHG emissions and reductions of GHG emissions in the project scenario

Review and assess whether appropriate criteria and procedures are in place to quantify GHG emissions and reductions (including displacement of a more-GHG-intensive output, energy efficiency, fuel or feedstock switching, GHG emissions avoidance or GHG destruction) of GHG emissions for the selected GHG emission sources in the project scenario. As well as the GHG emission factors selected or developed.

Leakage

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

Net GHG emission reductions

Review and assess whether appropriate criteria and procedures are in place to quantify net GHG emission reductions.

Re-evaluation of the baseline scenario

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

Natural disturbances and other catastrophic events

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

Legal and documentary issues

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** |
|  |  |  |  |

Link with NDCs

Review and assess whether the 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, facilities, or processes that modify what was agreed between the CCMP and the stakeholders.

Uncertainty

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

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, facilities, 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 or facilities defined by the new participants.

CCMP monitoring

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:

1. The list of parameters measured or monitored.
2. The types of data and information, including units of measurement.
3. The origin of the data.
4. The monitoring methods (including estimation, modelling, measurement, calculation, and uncertainty approaches).
5. Monitoring roles and responsibilities, including procedures for authorisation, approval, and documentation of changes to recorded data.
6. 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 the 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.

Assessment of conformity with requirements

In the case of verifications after the first verification, which due to special circumstances cannot be compared, the verifier shall assess any non-conformity with the requirements of the verification process. In assessing conformity, the verifier shall consider the following:

1. The scope of the CCMP implementation, including area(s), the installation of technology and measuring equipment.
2. The operation of the CCMP, including the operational characteristics when compared to the limitations and assumptions in the criteria.
3. The monitoring plan and methodology, including the requirements in the criteria.
4. Changes to the monitoring plan, installed equipment or baseline scenario.
5. Conservative judgements that have a material effect on the verification statement.
6. Results of previous verifications.
7. Evaluation of changes from previous periods.

The verifier shall determine whether changes from previous periods that make the periods incomparable have been appropriately disclosed.

Conclusion of verification

Resolution of findings

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

Indicate the total number of corrective action requests, clarifications and future actions, and other findings raised during the 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, it can be linked, and its information can be annexed in a complementary way.

Support and listing of information

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

1. Terms of engagement.
2. Monitoring report.
3. Evidence collection plan.
4. Evidence collection.
5. Requests for clarifications, misstatements and non-conformities arising from the verification and conclusions reached.
6. Communication with the client on material misstatements.
7. Conclusions reached and the verifier's opinions.

Verification opinion

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

Facts discovered after verification

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

The verifier may also communicate to other interested parties the fact that the confidence of the original opinion may be compromised by the discovery of facts or new information.

References

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

Document history (Verification Report)

Indicate the full history of the 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 verification process that applies to CCMPs in sectors other than land use. |
| 2.0.1 | 02.02.2023 | Section 3.2.6 was deleted from the document. |

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