**Note:** This template is for PCEM for materials reductions or recirculation.

**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 5.**

When the sections are completed, change the pink font colour to black.

Delete this box.



**Validation Report**

|  |  |
| --- | --- |
| PCEM name: | Enter the name of the project or programme. |
| Client: | Person or company to whom the report is addressed, normally the PCEM holder. |
| PCEM ID: | ID number in the EcoRegistry database. |
| Report ID: | ID number assigned by the VVB, if applicable. |
| Audit criteria: | Outline the criteria under which the PCEM has been verified. |
| Methodology:  | Name and version of the materials[[1]](#footnote-2) reduction or recirculation quantification methodology used by PCEM. |
| Duration of the PCEM: | From day.month year to day.month year. |
| Validated area, facilities, or processes: | Total area or description of the facilities or processes that were validated by the VVB. |
| Validated accreditation period: | From day.month.year to day.month.year. |
| Total reductions or recirculations of materials generated in the accredited period: | Total reductions or recirculations generated in the crediting period. |
| Net reductions or recirculations of materials generated in the accredited period: | Net reductions or recirculations generated in the accreditation period. |
| Date of issue of the validation report: | Day.month.year this report was issued. |
| Document issued by: | VVB that issued this report. |
| Contact information:  | VVB email address, telephone number(s) and website. |
| Approved by: | Person at the VVB who approved this report. |
| Work performed by: | Person(s) who performed this validation. |

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

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Instructions for filling out this document

While filling out this document, delete the instructions given in each section.

The content presented here is mandatory, but the format can be changed. If for some 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, generate the table of contents of this document again (right click somewhere in the table of contents, in the pop-up menu select “Update fields” and finally choose “Update entire table”).

The **Validation 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 it this way will facilitate the work and reduce the certifier's management time.**



Abbreviations and acronyms

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

|  |  |
| --- | --- |
| **PCEM** | Programme or Project on Circular Economy Materials |
| **PDD** | Project Description Document |
| **SDGs** | Sustainable Development Goals |
| **VPCE** | Voluntary Programme on Circular Economy |
| **VVB** | Validation and Verification Body |

Introduction

* 1. Objective

Describe the objective of the audit.

* 1. VVB legal status

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

* 1. Impartiality of the VVB

Describe how you ensure the impartiality of the independent and free assessment in this PCEM validation 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.

* 1. Responsibilities addressed by the VVB

Demonstrate that the risks arising from the validation activity have been addressed and that you have adequate means (e.g., insurance or reserves) to cover liabilities arising from validation activities in the geographical areas in which the project operates.

* 1. Scope and spatial and temporal limits

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

* 1. Term of commitment

Describe the type of commitment established with the client for the validation process.

* 1. Level of assurance and materiality

Describe the level of assurance agreed with the client, with which this report and validation statement will be issued, as well as how and when evidence will be collected, so as to obtain a reasonable level of confidence in accordance with the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy*** and applicable laws.

Validation process

* 1. Validation plan

Detail the validation process plan (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 type of documentary or evidentiary review.
3. The identification and resolution of findings.
4. The period for which the audit was conducted.
5. The identification of risks associated with using or obtaining data and data systems.
6. The assessment of risks of non-compliance with the criteria.

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

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

* 1. Assessment criteria

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

1. Protocol: indicate the version of the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy*** under which the PCEM is developed.
2. Methodology: indicate the reduction or recirculation quantification methodology selected by the PCEM.
3. Tools: indicate whether the PCEM uses the ***Tool to Report Contributions of*** ***Circular Economy Initiatives to the Sustainable Development Goals***, as it is mandatory for use; furthermore, indicate whether the PCEM uses permitted tools from other standards or programmes.
4. ISO Standards: indicate the ISO Standards on which the PCEM is based.
5. Legal framework: indicate whether the PCEM complies with applicable laws, decrees, resolutions, or other regulatory frameworks.
6. Other relevant.

It is important to detail in the standards or legal documents, their date of publication or version (if applicable); in both cases they must be in force.

* 1. Evidence collection plan

Describe the design of the activity plan for the collection of evidence for each activity related to the validation of the PCEM on which your conclusion is based.

* 1. Visits to the PCEM 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.

* 1. VVB requests

If made, describe any requests made to the client for clarifications, misstatements or non-conformities, intentional errors, or non-compliance with laws or regulations; and include details of any requests for further action.

* 1. Information, data management and control system

Assess the design and effectiveness of the information and data control system, considering:

1. The selection and handling of data and information on quantification of reductions or recirculations of materials.
2. The processes for collecting, processing and consolidating data and information on reductions or recirculations of material.
3. The systems and processes that ensure the validity and accuracy of material reductions or material recirculations data and information.
4. The design and maintenance of the material reductions or material recirculations quantification information system.
5. Systems, processes, and personnel that support the material reductions or recirculations quantification information system, including data quality assurance activities.
	1. Audit team

Describe the personnel in charge of the validation process.

|  |  |  |
| --- | --- | --- |
| Full name(s) | Role(s) or responsibility(ies) | Type(s) of activity(ies) developed\*  |
|  |  |  |
|  |  |  |

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

Validation results

* 1. PCEM components
		1. Information of the PCEM holder

|  |  |
| --- | --- |
| Full name: |  |
| Name of the institution (if applicable): |  |
| Roles or responsibilities: |  |
| ID: |  |
| Location: |  |
| Phone number:  |  |
| E-mail address: |  |

* + 1. Information from other institutional participants in the PCEM

|  |  |
| --- | --- |
| Full name: |  |
| Name of the institution (if applicable): |  |
| Roles or responsibilities: |  |
| ID: |  |
| Location: |  |
| Phone number:  |  |
| E-mail address: |  |

* + 1. PCEM description

Provide a brief description of the PCEM of no more than five hundred (500) words.

Type of PCEM

Indicate the cycle, type of activity and type of material according to the following categories (delete the table after filling in this section):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Cycle |  | Type of activity |  | Type of material |
| 19: Biological |  | C10: Reject  |  | A. Plastic | 1A: PET |
| 20: Technological |  | C11: Rethink |  |  | 2A: HDPE |
|  |  | C12: Reduce |  |  | 3A: PVC |
|  | C20: Reuse/repurpose |  |  | 4A: LDPE |
|  | C21: Repair  |  |  | 5A: PP |
|  | C22: Restore  |  |  | 6A: PS |
|  | C23: Remanufacture |  |  | 7A: OTHER |
|  | C24: Recover  |  |  |  |
|  | C25: Recycling |  |  |  |

PCEM location and limits

Indicate whether the location, geographical and temporal limits of the PCEM presented in the Project Description Document (PDD) reflect reality. Check if the PCEM presents and meets all the georeferencing, graphic, and narrative aspects for the identification of its location.

Total area, facilities, or processes in the PCEM

Review and indicate the total area, facilities, or PCEM processes verified. Corroborate that they are the same as those reported in the PDD.

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

Verify whether the submitted evidence of holdership or property rights over the area(s), facility, or process where the PCEM is implemented is still valid.

Characteristics and prerequisites for the start of the PCEM

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

PCEM technologies, products, and services

Indicate whether the technologies, products, services, or measures implemented by the PCEM are still valid.

Assessment of time limits

Indicate whether the dates presented, and their justification of the chronological plan are consistent and feasible, taking into account the provisions of the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy***.

1. Duration or lifespan of the PCEM (in years): review under what evidence this duration is justified.
2. Start date (day.month.year): check the consistency of this date with what is stated in the Protocol and the evidence provided.
3. PCEM accreditation period (day.month.year to day.month.year): check if approval is feasible. Describe under what evidence the accreditation period is granted.
4. Frequency of validation events, including the periods in which they are intended to take place: check if you have an organised plan to conduct this aspect.
	1. Management of the circular economy programme activities

**If it is not a Programme of Activities, please DELETE the whole of 3.2.**

If you include this section, add the relevant acronyms at the beginning of the document.

Coordinating entity

Indicate the name of the Coordinating Entity (CoE).

Management system of the CoE

Review the management system and its application to the Circular Economy Programme Activities (CEPA), if any changes were made to the PDD and their respective justification.

* 1. Grouped project

**If it is not a Grouped Project, please DELETE the entire 3.3.**

Check if the PCEM added new areas or operational units during the monitoring period; if so, describe the areas or facilities defined by the new entrants.

* 1. Methodological elements

Selected methodology

Review and evaluate the components of the selected methodology and indicate whether it is appropriate for the PCEM in accordance with the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy.***

Additionality

Verify whether the PCEM meets the additionality criteria presented in the selected methodology.

Project scope

Verify whether the scope of the project includes the aspects requested in the PDD.

No double counting

Check if the PCEM is registered (partially or fully) with other circular economy or materials standards or certification programmes; also check for potential overlaps with other circular economy initiatives, e.g., at the recollection stage. Check, when applicable, whether the PCEM migrates from other standards or certification programmes and whether it has been withdrawn or shows evidence of being in such a process.

Sources of material generation

Check that the sources of materials are consistent with the selected methodology.

Baseline scenario

Review and identify the baseline scenario determined for the PCEM and describe the criteria for validating it, including (as appropriate):

* Description of the planned linear process, including the most likely final destination of the material if the PCEM is not conducted.
* Common material handling practice in the PCEM area.
* Probable future trends in material exploitation.
* Probable future trends in material generation.
* Data availability, reliability, and limitations.
* Other relevant information on present or future conditions, such as the standards or laws under which it is governed, technical, economic, socio-cultural, environmental, geographical, site-specific, and temporal assumptions or projections.
* In the case of a capacity increase, provide a list of the facilities, systems, and equipment in operation under the existing scenario prior to the implementation of the PCEM.

For more details, see the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy*** in its current version.

Project scenario

Review and identify how the material cycle would be transformed from linear to circular due to the implementation of the PCEM and the criteria to validate it, including (as appropriate):

* Description of the main manufacturing or production technologies, systems and equipment involved, including information on the age and average useful life of the equipment according to the manufacturer's technical specifications and industry standards, as well as existing and expected capacities, load factors and efficiencies.
* Types and levels of services (typically in terms of mass or energy flows) provided by the systems and equipment being modified or installed and their relationship, if any, to other manufacturing or production equipment and systems outside the PCEM boundary.
* For processes that are labour-intensive, indicate how much labour is required in each part of the process, type of labour (skilled or unskilled) and relationship to workers (contractual, service, per tonne delivered, etc.).

Indicate whether the technologies, products, services, or measures to be implemented by the PCEM are appropriate to its objectives.

Deviations in the implementation of the PCEM with respect to the PDD

Indicate if the PCEM presented deviations in processes, machinery, or technologies, according to the type of PCEM, with respect to what is established in the PDD.

Methodological deviations

Identify the methodological deviations applied to the PCEM and describe the procedures performed to evaluate each deviation and whether it is approved. Detail if any deviations negatively impact the expected reduction or recirculation outcomes.

Quantification of materials in the baseline scenario

Assess whether appropriate criteria and procedures are in place to quantify the tonnes of materials generated in the baseline scenario according to the selected methodology.

Quantification of material reduction or recirculation in the project scenario

Assess whether appropriate criteria and procedures are in place to quantify the tonnes of material reduced or recirculated in the project scenario according to the selected methodology.

Leakage

Review and assess leakages generated by the PCEM and other than the ones identified in the PDD.

Accreditation period

Describe under what evidence the PCEM accreditation period is granted.

Net material reduction or recirculation

Review and assess whether appropriate criteria and procedures are in place to quantify net material reductions or recirculations.

PCEM monitoring plan

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

Review the proposed monitoring plan, especially the following elements:

* The list of measured or monitored parameters.
* The types of data and information, including units of measurement.
* The origin of the data.
* Monitoring methods (including estimation, modelling, measurement, calculation, and uncertainty approaches).
* Monitoring frequency.
* 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 performance of the monitoring in relation to the requirements of the selected methodology and the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy***.

Legal and documentary aspects

* 1. Legal requirements

Review and assess whether the PCEM 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 requirements and laws (in line with compliance with the No Net Harm principle) and the record of concrete PCEM actions, where applicable.

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

* 1. PCEM documentation

Review and assess the supporting documentation demonstrating the compliance of the PCEM with the ***Global Zero Waste and Cercarbono's Protocol for Voluntary Certification of Circular Economy***.

Stakeholder consultation

If applicable, assess whether the PCEM conducted due diligence to disseminate the public consultation to stakeholders and check whether the document resulting from the consultation detailed the results achieved and the follow-up to be done to the agreement between the PCEM and the stakeholders.

Contributions to the Sustainable Development Goals of the United Nations

Review which contributions to the Sustainable Development Goals (SDGs) are effectively related to the programme or project activity.

Information management

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

Conclusion of the validation

* 1. Resolution of findings

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

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

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 PCEM documents. If this item becomes too long, you can relate and annex your information in a complementary way.

* 1. Support and listing of information

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

1. Terms of commitment.
2. Validation plan.
3. Evidence collection plan.
4. Evidence collection.
5. Requests for clarifications, misstatements, and non-conformities arising from the validation and conclusions reached.
6. Communication with the client on material misstatements.
7. Conclusions reached and the validator's opinions.
	1. Validation opinion

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

* 1. Facts discovered after validation

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

The validator may also communicate to other interested parties the fact that reliance on the original opinion may be compromised given the uncovered facts or new information.

References

List all references used in the development of the validation report. All references should be available for consultation by Cercarbono, Global Zero Waste and EcoRegistry.

Document history (Validation Report)

Indicate the full history of the Validation Report, with correct and updated versions and edit dates, and include a brief description of changes made from the previous version.

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

Template history

|  |  |  |
| --- | --- | --- |
| **Version** | **Date**  | **Comments or modification** |
| 1.0 | 23.06.2023 | Initial version.  |

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

1. For the VPCE, materials are all waste materials that can be used. [↑](#footnote-ref-2)