**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.





Verification 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. |
| Verification number: | Verification number. |
| Audit criteria: | Outline the criteria under which the PCEM has been verified. |
| Methodology:  | Name and version of the materials[[1]](#footnote-1) reduction or recirculation quantification methodology used by PCEM. |
| Duration of the PCEM: | From day.month.year to day.month.year. |
| Verified area, facilities, or processes: | Total area or description of the facilities or processes that were verified by the VVB. |
| Verification period: | Period specified in the monitoring report (from day.month.year to day.month.year). |
| Total material reductions or recirculations generated in the verified period: | Total tonnes generated in the verified period. |
| Net material reductions or recirculations generated in the verified period: | Net tonnes generated in the period verified. |
| Date of issue of the verification 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 verification. |

 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 **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 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 |

1. 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 verification audit.

* 1. Impartiality of the VVB

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

* 1. Responsibilities addressed by the VVB

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

* 1. Scope and spatial and temporal limits

Explain the scope of the verification 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 verification process.

* 1. Level of assurance and materiality

Describe the level of assurance agreed with the client, with which this report and verification 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.

1. Verification process
	1. Verification plan

Detail the verification 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 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 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 verification 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; 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 verification 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 verification 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.

1. Verification results
	1. PCEM components

Information of the PCEM holder

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

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: |  |

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

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.

PCEM technologies, products, and services

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

* 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 whether 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***.

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.

Baseline scenario

Assess whether the baseline scenario is still valid.

Project scenario

Assess whether the project scenario is still valid.

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.

Accreditation period

Indicate the accreditation period of the PCEM.

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 (*exante*/*expost* where applicable in the verification event) 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 (*exante*/*expost* where applicable in the verification event) according to the selected methodology.

Leakage

Review and assess leakages generated (*expost*) by the PCEM and other than the ones identified in the PDD.

Net material reduction or recirculation

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

Reassessment of the baseline scenario

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

Natural disturbances and other catastrophic events

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

1. PCEM status assessment

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.

1. PCEM Monitoring
	1. Responsible for PCEM monitoring

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

* 1. Development of PCEM monitoring

Review and indicate the data or parameters that were monitored. Review the monitoring developed, 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 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***.

1. 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*.**

1. Stakeholder consultation

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

1. Contributions to the Sustainable Development Goals of the United Nations

Review whether the PCEM applied the ***Tool to Report Contributions of*** ***Circular Economy Initiatives to the Sustainable Development Goals*** and assess the relevance of the SDGs related to the programme or project activity.

1. Information management

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

1. Conclusion of the verification
	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 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 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 verification process (prior to uploading to the EcoRegistry platform) is stored and listed, such as:

1. Verification plan.
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 about material misstatements.
7. Conclusions reached and the views of the verifier.
	1. Verification opinion

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

* 1. 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 PCEM holder.

The 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 verification report. All references should be available for consultation by Cercarbono, Global Zero Waste and EcoRegistry.

1. Document history (Verification Report)

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

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

1. 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-1)