

**Joint Crediting Mechanism Guidelines for Validation and Verification for Reducing
Emission from Deforestation and Forest Degradation, and the Role of Conservation,
Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in
Developing Countries (REDD-plus) and Afforestation/Reforestation**

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1. Objectives

1. The objectives of the “Joint Crediting Mechanism Guidelines for Validation and Verification for Reducing Emissions from Deforestation and Forest Degradation, and Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation (hereinafter referred to as “forest projects”)” (hereinafter referred to as these Guidelines) are to:
 - (a) Enhance consistency and clarity of minimum requirements for all types of Joint Crediting Mechanism (hereinafter referred to as “JCM”) validation and verification activities for forest projects;
 - (b) Enhance the quality and consistency in the preparation, execution, and the reporting of JCM validation and verification activities.

2. Scope and applicability

2. These Guidelines are applicable to third-party entities (hereinafter referred to as the “TPEs”) that are under a contractual arrangement with project participants to validate or verify any JCM projects based on JCM methodologies previously approved by the Joint Committee.
3. These Guidelines describe standards which are requirements to be met, except guidance indicated with terms “should” and “may” as defined in paragraph 11 below.

3. Normative references

4. The following referenced documents are indispensable for the application of these Guidelines:
 - (a) “ISO/IEC 17029:2019 Conformity assessment -- General principles and requirements for validation and verification bodies”;
 - (b) “ISO 14064-3:2019 Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements” (hereinafter referred to as the “ISO 14064-3”);
 - (c) “Joint Crediting Mechanism Project Cycle Procedure for Reducing Emissions from Deforestation and Forest Degradation, and Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation” (hereinafter referred to as the “Project Cycle Procedure for forest projects”);
 - (d) “Joint Crediting Mechanism Guidelines for Developing Project Design Document and Monitoring Report for Reducing Emissions from Deforestation and Forest Degradation, and Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation” (hereinafter referred to as the “PDD and Monitoring

Guidelines for forest projects”).

- (e) “Joint Crediting Mechanism Guidelines for Addressing and Respecting Safeguards for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation” (hereinafter referred to as the “Safeguard Guidelines for forest projects”).

4. Terms and definitions

5. Engagement is an arrangement between the TPE and its client with the terms to perform services, usually specified in the form of a contract.
6. Validation is the process of independent evaluation of a proposed JCM project by a TPE against these Guidelines.
7. Verification is the periodic independent review and *ex post* determination of monitored GHG emission reductions or removals for a specific monitoring period of a registered JCM project conducted by a TPE.
8. A Corrective Action Request (CAR) is a request raised by the TPE to project participants during validation or verification in cases such as when there has been a mistake, the validation or verification requirements not been met or there is a risk that the emission reductions or removals cannot be monitored or calculated.
9. A Clarification Request (CL) is a request raised by the TPE to project participants during validation or verification when the information provided is insufficient or unclear.
10. A Forward Action Request (FAR) is a request raised by the TPE to project participants during validation to identify issues that require review during the first verification of the project, or during verification if monitoring and reporting require attention and/or adjustment for the next verification.
11. The following terms apply in these Guidelines:
 - (a) “Should” is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
 - (b) “May” is used to indicate what is permitted.
12. Terms in these Guidelines are defined in “JCM Glossary of Terms” available on the JCM website.

5. General validation and verification procedures

13. Validation and/or verification commence(s) when the TPE enters into contract for validation and/or verification with the project participant.
14. Validation and verification of the project may be conducted by the same TPE.
15. Validation and verification may be conducted either simultaneously or separately.

16. The TPE selects a competent team to perform the validation and verification of the project.
17. In carrying out its validation and verification work, the TPE:
 - (a) Follows these Guidelines and integrates its provisions into the TPE's own quality management systems;
 - (b) Applies the most recent decisions by the Joint Committee;
 - (c) Confirms the following aspects of the engagement in line with ISO 14064-3:2019:
 - (i) type and objective: validation / verification;
 - (ii) scope: boundaries, facilities, physical infrastructure, activities, technologies, processes, GHG source and sink, types of GHG, time period, secondary effects, and project reference level (baselines);
 - (iii) criteria: materiality and level of assurance.
 - (d) Assesses the accuracy, conservativeness, relevance, completeness, consistency, and transparency of the information provided by project participants;
 - (e) Determines whether information provided by the project participants is reliable and credible;¹
 - (f) Applies consistent validation and verification criteria:
 - (i) To the requirements of the applicable approved methodology;
 - (ii) Among projects with similar characteristics such as a similar application of the approved methodology, use of technology, time period or region;
 - (iii) To expert judgments, over time and among projects.
 - (g) Bases its findings and conclusions on objective evidence and conducts all validation and verification activities in line with JCM rules and guidelines;
 - (h) Does not omit evidence that is likely to alter the validation and verification opinion;
 - (i) Presents information in the validation and verification reports in a factual, neutral and coherent manner, documents all assumptions, provides references to background material, and identifies changes made to documentation;
 - (j) Safeguards the confidentiality of all information obtained or created during validation or verification.
18. The TPE may make any input on a safeguard activity implementation plan (hereinafter referred to as "SGIP") and a safeguard activity progress report (hereinafter referred to as "SGPR"), in case the TPE has some findings about the safeguard activity during the validation and verification. Details of the safeguards for forest sector are described in the "Safeguard Guidelines for forest projects" and the "Project Cycle Procedure for forest projects".

¹ 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.

5.1. Sampling

19. Where the TPE applies sampling as a part of its validation and verification activities, the TPE samples in line with the “Standard for sampling and surveys for CDM project activities and programme of activities” for large scale CDM projects.

6. Validation requirements

6.1. General requirements

6.1.1. Validation approach

20. In carrying out its validation activities, the TPE:
- (a) Determines whether the proposed JCM project complies with the requirements of the applied methodology(ies), these Guidelines and decisions by the Joint Committee;
 - (b) Assesses the claims and assumptions made in the project design document (hereinafter referred to as “PDD”) and modalities of communication statement (hereinafter referred to as “MoC”). The evidence used in this assessment is not limited to that provided by the project participants.

6.1.2. Means of validation

21. The TPE assesses the information provided by the project participants.
22. In assessing information, the TPE applies the means of validation specified throughout these Guidelines, including but not limited to:
- (a) Document review;
 - (b) Follow-up actions (e.g. on-site visit and interviews by telephone and/or email) as deemed necessary;
 - (c) Reference to available information relating to projects or technologies similar to the proposed JCM project under validation.
23. Where no specific means of validation is specified, the TPE applies appropriate auditing techniques.

Corrective action requests, clarification requests, and forward action requests

24. During the validation of a project, if the TPE identifies issues that require further elaboration, research or expansion in order to determine whether the project meets the validation requirements, the TPE ensures that these issues are accurately identified, formulated, discussed and concluded in the validation report.
25. The TPE raises a CAR if one of the following situations occur:
- (a) The project participants have made mistakes in the PDD and the MoC;

- (b) The applicable validation requirements as defined in these Guidelines have not been met;
 - (c) There is a risk that emission reductions or removals cannot be monitored or calculated.
26. The TPE raises a CL if information is insufficient or not clear enough to determine whether the validation requirements have been met.
 27. The TPE raises a FAR during validation to identify issues related to project implementation that require review during the first and subsequent verifications of the project. The TPE does not raise a FAR regarding issues which can be concluded before verification.
 28. The TPE resolves or “closes out” CARs and CLs only if the project participants modify the project design, rectify the PDD or provide additional explanations or evidence that satisfy the TPE’s concerns. If this is not done, the TPE does not provide a positive validation opinion.
 29. The TPE reports on all CARs, CLs and FARs in its validation report. This reporting explains the issues raised, the responses provided by the project participants, the means of validation of such responses and references to any resulting changes in the PDD or supporting attachments.

6.2. Project design document form

Validation requirement

30. The TPE determines whether the PDD was completed using the latest version of the PDD forms appropriate to the type of project and drafted in line with the PDD and Monitoring Guidelines for forest projects.

Reporting requirements

31. The TPE provides a statement regarding the compliance of the PDD with relevant forms and guidance.

6.3. Project description

Validation requirement

32. The TPE determines whether the description of the proposed JCM project in the PDD is accurate and complete and provides an understanding of the proposed JCM project, including malfunctioning of the project equipment, discontinuation of the project, omission of data, and intentional misstatement or noncompliance with laws and regulations which could prevent the achievement of the planned emission reductions or removals.

Means of validation

33. The TPE should conduct an on-site visit as deemed necessary. For proposed JCM projects

for which the TPE does not undertake an on-site inspection, the reasons for this are justified. The TPE may apply a sampling approach as deemed appropriate.

Reporting requirements

34. The TPE:
- (a) Describes the process conducted to validate the accuracy and completeness of the project description;
 - (b) Provides an opinion on the accuracy and completeness of the project description;
 - (c) Provides a justification if it has not conducted an on-site visit.

6.4. Application of approved methodology(ies)

Validation requirement

35. The TPE validates that the project is eligible for applying selected methodology and that the applied version is valid at the time of submission of the proposed JCM project for validation.

Means of validation

36. The TPE determines whether the methodology is correctly quoted and applied by comparing it with the actual text of the applicable version of the methodology.
37. If the PDD of a proposed JCM project is based on a previous version of a methodology whose validity has expired, the TPE requests the project participants to provide a revised PDD in line with the Project Cycle Procedure for forest projects.
38. The TPE determines whether the project meets each eligibility criterion of the approved methodology or any other approved methodology component if referred to therein. This is done by checking the documentation referred to in the PDD and by reviewing comparable information as deemed necessary to confirm that the project meets the eligibility criteria of the methodology.

Reporting requirements

39. For each eligibility criterion listed in the approved methodology applied, the TPE describes the steps taken to assess the relevant information contained in the PDD against these criteria.

6.5. Carbon pools and GHG sources and calculation of emission reductions

Validation requirements

40. The TPE determines whether all relevant carbon pools and GHG sources covered in the methodology are addressed for the purpose of calculating project net emissions and project reference level for the proposed JCM project.
41. The TPE determines whether the values for project specific parameters to be fixed *ex ante*

listed in the Monitoring Plan Sheet are appropriate, if applicable.

Means of validation

42. The TPE confirms the carbon pools and GHG sources based on documented evidence and corroborates it by a site visit where required.
43. If the methodology allows project participants to choose whether a carbon pool or GHG source is to be included, the TPE determines whether the project participants have justified that choice. The TPE determines whether the justification provided is reasonable, based on an assessment of supporting documented evidence provided by the project participants and corroborated by observations if required.
44. The TPE ensures that the Monitoring Spreadsheet is not altered, and its required fields are appropriately filled in.
45. If values for project specific parameters are fixed *ex ante*, the TPE determines whether all data sources and assumptions are appropriate and calculations are correct as applicable to the proposed JCM project.

Reporting requirements

46. The TPE describes how the validation of carbon pools and GHG sources has been performed, by detailing the documentation assessed and by describing its observations.
47. The TPE states whether the selected carbon pools and GHG sources are justified for the JCM project. Should the TPE identify carbon pools and GHG sources that will be affected by the implementation of the proposed JCM project and which are significantly and reasonably attributable to the project and are not addressed by the applied approved methodology, the TPE informs the Joint Committee and the project participants of such findings by electronic means.
48. The TPE describes the steps taken to assess values for project specific parameters to be fixed *ex ante* in the Monitoring Plan Sheet and intermediate processes to derive the values. The TPE provides an opinion as to whether those are considered reasonable in the context of the proposed JCM project.

6.6. Environmental impact assessment

Validation requirement

49. The TPE determines whether the project participants conducted an environmental impact assessment, if required by the Republic of the Philippines, in line with Philippine procedures.

Means of validation

50. The TPE assesses the above requirements by means of a document review and/or using local

official sources and expertise.

Reporting requirements

51. The TPE indicates whether the project participants have conducted an environmental impact assessment in line with procedures as required by the Republic of the Philippines.

6.7. Local stakeholder consultation

Validation requirement

52. The TPE determines whether the project participants have completed a local stakeholder consultation process and that due steps were taken to engage stakeholders and solicit comments for the proposed project.

Means of validation

53. The TPE determines, by means of document review and interviews with local stakeholders as appropriate, whether:
- (a) Comments have been invited from local stakeholders that are relevant for the proposed project;
 - (b) The summary of the comments received as provided in the PDD is complete;
 - (c) The project participants have taken due account of all comments received and have described this process in the PDD.

Reporting requirements

54. The TPE:
- (a) Describes the steps taken to assess the adequacy of the local stakeholder consultation;
 - (b) Provides an opinion on the adequacy of the local stakeholder consultation.

6.8. Monitoring

Validation requirement

55. The TPE determines whether the description of the monitoring plan (Monitoring Plan Sheet and Monitoring Structure Sheet) is based on the approved methodology and/or PDD and Monitoring Guidelines for forest projects.
56. The TPE determines whether the monitoring points for measurement are appropriate, as well as whether monitoring measures and procedures, the types of equipment to be installed are appropriate if necessary. The TPE determines whether the uncertainty has been addressed appropriately.

Means of validation

57. The TPE applies a two-step process to meet the above requirements:

- (a) To assess compliance of the monitoring plan with the approved methodology and/or PDD and Monitoring Guidelines for forest projects, the TPE:
 - (i) Identifies the list of parameters required by the applied methodology by means of document review;
 - (ii) Confirms that they are described and that the means of monitoring described in the plan complies with the requirements of the methodology.
- (b) To assess the implementation of the plan the TPE assesses whether:
 - (i) The monitoring structure described in the Monitoring Structure Sheet of 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 for *ex post* reporting and verification.

Reporting requirements

58. The TPE:

- (a) States its opinion on the compliance of the described monitoring plan with the requirements of the methodology and/or PDD and Monitoring Guidelines for forest projects;
- (b) States its opinion on the project participants' ability to implement the described monitoring plan including feasibility of monitoring structure.

6.9. Public inputs

Validation requirement

59. The TPE ensures that all inputs on the PDD of the proposed JCM project submitted in line with the Project Cycle Procedure are taken into due account by the project participants.

Means of validation

60. The TPE reviews all inputs on the PDD of the proposed JCM project submitted in line with the Project Cycle Procedure.

61. The TPE interviews with the project participants as necessary to determine whether the project participants have taken due account of the public inputs.

Reporting requirement

62. The TPE reports the details of the actions taken to take due account of the inputs received during the public inputs.

6.10. Modalities of communications

Validation requirement

63. The TPE validates the corporate identity of all project participants and a focal point included in the MoC, as well as the personal identities, including specimen signatures and employment status, of their authorized signatories.
64. The TPE validates that the MoC has been correctly completed and duly authorized.

Means of validation

65. The TPE validates the requirements delineated in paragraph 63 above through:
 - (a) Directly checking evidence for corporate, personal identity and other relevant documentation;
 - (b) Notarized documentation; or
 - (c) Written confirmation from the project participant that submits to it the MoC that all corporate and personal details, including specimen signatures, are valid and accurate.
66. When the TPE validates identity by applying paragraph 65(c) above, the TPE ensures that the MoC is received from a project participant with whom the TPE has a contractual relationship.
67. When the TPE validates identity by applying paragraph 65(c) above, the TPE ensures that the official who submits the MoC to the TPE and the official who signed the written confirmation (if a different person) is/are duly authorized to do so on behalf of the respective project participant.
68. If the TPE is unable to validate the requirements by applying paragraph 65 (a), (b) or (c) above then the TPE may perform further validation activities in order to confirm that the corporate and personal details, employment status and specimen signatures included in the MoC are valid and accurate and comply with the requirements of this section.
69. The TPE checks that:
 - (a) The latest version of the form for the MoC has been used;
 - (b) The information required as per the form for the MoC is correctly completed.

Reporting requirements

70. The TPE describes how it has performed due diligence on the MoC in line with the requirements established in these Guidelines.
71. The TPE describes how the MoC complies with all relevant forms and requirements.

6.11. Ownership

Validation requirement

72. The TPE assesses whether the project participants have the right to claim emission reductions or removals.

Means of validation

73. The TPE receives contracts from the project participants to clarify that no other entity has the right to claim emission reductions or removals.
74. The TPE conducts interviews with the project participants as necessary to determine whether the project participants have the right to claim emission reductions or removals.

Reporting requirement

75. The TPE provides an opinion on whether the project participants have the right to claim emission reductions or removals.

6.12. Materiality

76. The TPE uses the concept of materiality for validation in line with ISO 14064-3:2019.
77. The threshold of materiality for validation is set at five (5) percent of estimated emission reductions or removals.

6.13. Start of operation

Validation requirement

78. The TPE determines whether the start of the operating date of the proposed JCM project does not predate January 1, 2013.

Means of validation

79. The TPE conducts a review of documents and records of operation and performance as appropriate. The TPE should conduct an on-site visit as deemed necessary.

Reporting requirements

80. The TPE provides an opinion on the start of the operating date of the proposed JCM project.

7. Validation report

81. The TPE reports the results of its assessment in a validation report using the latest version of the validation report form which is available on the JCM website.
82. The TPE states in the validation report either of the following final validation opinion:
 - (a) A positive validation opinion with a date of submission; or
 - (b) A negative validation opinion explaining the reason for its opinion if the TPE determines that the proposed JCM project does not fulfill the applicable JCM

- requirements or the information provided by the project participants is insufficient.
83. The validation report gives an overview of the validation conclusions and the validation process used by the TPE. All validation findings are identified and justified.
 84. In its validation report, the TPE provides the following:
 - (a) A summary of the validation process and its conclusions;
 - (b) All its applied approaches, findings and conclusions;
 - (c) Information on public inputs carried out by the Joint Committee, including dates and how inputs received have been taken into account by the project participants;
 - (d) Responses of the project participants to CARs and CLs, and discussions on and revisions to project documentation;
 - (e) A list of interviewees and documents reviewed;
 - (f) Details of the validation team, technical experts, internal technical reviewers involved, together with their roles in the validation activity and details of who conducted the on-site visit;
 - (g) Information on quality control within the team and in the validation process;
 - (h) Appointment certificates or curricula vitae of the TPE's validation team members, technical experts and internal technical reviewers for the project.
 85. The TPE accredited under ISO 14065 includes the symbol of the accreditation body in the validation report.
 86. The TPE provides the project participants with the report along with the supporting documents, and informs the Joint Committee of the outcome.

8. Verification requirements

8.1. General requirements

8.1.1. Verification approach

87. In carrying out its verification activities, a TPE determines whether the project complies with the requirements of the applied methodology(ies), these Guidelines, and decisions by the Joint Committee.
88. Main focus of verification activities are given to the assessment of the following aspects:
 - (a) The eligibility criteria which are stipulated in the applied methodology of implemented projects are satisfied;
 - (b) The data used in monitoring reports is credible and reliable;
 - (c) There are no post registration changes which prevent the use of the applied methodology.
89. The assessment described in paragraph 88 above involves a review of relevant documentation as well as an on-site visit(s) at least for the first verification.
90. In addition to the documentation concerning monitoring activity the TPE reviews:

- (a) The registered PDD, including any approved changes from the registered PDD and the corresponding validation opinion;
 - (b) The validated PDD in case validation and verification are conducted simultaneously and the corresponding validation opinion;
 - (c) The validation report;
 - (d) Previous verification reports, if any;
 - (e) The applied methodology;
 - (f) The monitoring report to verify that it is as per the corresponding Monitoring Report Sheet to the applied methodology;
 - (g) Any other information and references relevant to the project's emission reductions or removals (e.g. IPCC Guidelines and reports, data collected in measurement and national regulations).
91. In addition to reviewing the monitoring documentation, the TPE determines whether the project participants have addressed the FARs identified during validation or previous verification(s).

Quality of evidence

92. When verifying the reported emission reductions or removals, the TPE confirms that there is an audit trail that contains the evidence and records that validate or invalidate the stated values in the Monitoring Report Sheet. It includes the source documents that form the basis for calculations and other information underlying the emission reductions or removals.
93. When assessing the audit trail, the TPE:
- (a) Addresses whether there is sufficient evidence available, both in terms of frequency (time period between evidence) and coverage (in covering the full monitoring period);
 - (b) Addresses the source and nature of the evidence (external or internal, oral or documented).
94. The TPE only verifies emission reductions or removals that are based on verifiable evidence.

8.1.2. Means of verification

95. The TPE assesses the information provided by the project participants.
96. In assessing information, the TPE applies the means of verification specified throughout these Guidelines, including but not limited to:
- (a) Document review; and
 - (b) On-site assessment.
97. Where no specific means of verification is specified, the TPE applies appropriate auditing techniques.

Corrective action requests, clarification requests, and forward action requests

98. The TPE identifies, discusses and concludes in the verification report issues related to the monitoring, implementation and operations of the registered/validated project that could impair the capacity of the registered/validated project to achieve emission reductions or removals or influence the monitoring and reporting of emission reductions or removals.
99. The TPE raises a CAR if one of the following situations occur:
- (a) Non-compliance with the eligibility criteria of the applied methodology is found in implementation and operation of the project, or if the evidence provided to prove conformity is insufficient;
 - (b) Modifications, which prevent the use of the applied methodology, to the implementation, operation and monitoring of the registered/validated project has not been sufficiently documented by the project participants;
 - (c) Mistakes have been made in applying assumptions, data or calculations of emission reductions or removals that will impact the quantity of emission reductions or removals; or
 - (d) Issues identified in a FAR during validation or previous verification(s) to be verified have not been resolved by the project participants.
100. The TPE raises a CL if information is insufficient or not clear enough to determine whether the applicable requirements of the applied methodology and the PDD have been met.
101. All CARs and CLs raised by the TPE during verification are resolved prior to submitting a request for issuance of credits.
102. The TPE raises a FAR during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.
103. The TPE reports on all CARs, CLs and FARs in its verification report. This reporting is conducted in a transparent manner that allows the reader to understand the issue raised, the responses provided by the project participants, the means of verification of such responses and references to any resulting changes in the monitoring report or supporting attachments.

8.1.3. Level of assurance

104. The TPE applies the reasonable assurance level for verification in line with ISO 14064-3:2019.

8.1.4. Materiality

105. The TPE uses the concept of materiality for verification in line with ISO 14064-3:2019.
106. The threshold of materiality for verification is set at five (5) percent of emission reductions or removals.

8.2. Verification of compliance

8.2.1. Compliance of the project implementation with the eligibility criteria of the applied methodology

Verification requirement

107. The TPE determines the conformity of the actual project and its operation with the eligibility criteria of the applied methodology.

Means of verification

108. The TPE assesses, by means of an on-site visit, that physical features of the project are in place and that the project participants have operated the project as per the eligibility criteria of the applied methodology. If an on-site visit is not conducted after the first verification, the TPE justifies the rationale of the decision.

Reporting requirements

109. For each monitoring period, the TPE reports the compliance with the eligibility criteria of the applied methodology.

8.2.2. Assessment of the project implementation against the registered PDD or any approved revised PDD

Verification requirement

110. The TPE assesses the status of the actual project and its operation with the registered/validated PDD or any approved revised PDD.

Means of verification

111. The TPE assesses, by means of an on-site visit at least for the first verification, that physical features of the project in the registered/validated PDD are in place and that the project participants have operated the project as per the registered/validated PDD or any approved revised PDD.

Reporting requirements

112. For each monitoring period, the TPE reports changes from the registered or validated PDD or any approved revised PDD.

8.2.3. Compliance of calibration frequency and correction of measured values with related requirements

Verification requirement

113. If monitoring of parameters related to the GHG emission reductions or removals of a project has been conducted by measuring equipment (monitoring Option C defined in the PDD and Monitoring Guidelines for forest projects), the TPE determines whether the measuring equipment have been properly calibrated in line with the monitoring plan and whether measured values are properly corrected, where necessary, to calculate emission reductions or removals in line with the PDD and Monitoring Guidelines for forest projects.

Means of verification

114. If monitoring of parameters related to the GHG emissions reductions of the project has been conducted by measuring equipment (monitoring Option C defined in the PDD and Monitoring Guidelines for forest projects), the TPE determines whether the measuring equipment have been properly calibrated in line with the monitoring plan.

115. If the measuring equipment are:

- (a) Properly calibrated in line with the monitoring plan, the TPE determines whether the measured values are properly corrected, where necessary, to calculate emission reductions or removals in line with the PDD and Monitoring Guidelines for forest projects;
- (b) Not properly calibrated in line with the monitoring plan, the TPE determines whether the result of a delayed calibration is allowed to be used to calculate emission reductions or removals in line with the PDD and Monitoring Guidelines for forest projects. If the result of a delayed calibration is:
 - (i) Allowed to be used, the TPE determines whether the measured values are properly corrected, where necessary, based on the result of the delayed calibration in line with the PDD and Monitoring Guidelines for forest projects;
 - (ii) Not allowed to be used, the measured values are not used for that monitoring period.

116. Where using the result of a delayed calibration is allowed as described in paragraph 115(b)(i), if the results of the delayed calibration are not available or the calibration has not been conducted at the time of verification, the TPE requests, prior to finalizing verification, the project participants to conduct the required calibration.

117. In cases where the TPE determines that it is not possible for the project participants to conduct the calibration at a frequency specified by either the applied methodology and/or the registered monitoring plan due to reasons beyond the control of project participants, the TPE seeks guidance from the Joint Committee.

Reporting requirements

118. The TPE lists each parameter which has been monitored by measuring equipment and states

whether the calibration of the measuring equipment is properly conducted in line with the monitoring plan and whether the measured values are appropriately corrected, if necessary, in line with the PDD and Monitoring Guidelines for forest projects.

8.2.4. Assessment of data and calculation of GHG emission reductions

Verification requirement

119. The TPE assesses the data and calculations of GHG emission reductions or removals achieved by/resulting from the project by the application of the selected approved methodology. The TPE determines whether the uncertainty has been addressed appropriately.

Means of verification

120. The TPE determines whether:

- (a) The corresponding Monitoring Report Sheet of the applied methodology has been used;
- (b) A complete set of data for the specified monitoring period is available. If partial data are unavailable, the TPE either gives negative verification opinion for that time period during which the data are unavailable in the monitoring period or seeks guidance from the Joint Committee;
- (c) Information provided in the monitoring report has been checked with sources such as statistics, inventories, purchase records, surveys, records of measure value;
- (d) Any assumptions used in emission calculations have been justified;
- (e) Appropriate parameters including emission factors, default values, and other reference values have been correctly applied.

Reporting requirement

121. The verification report contains:

- (a) A confirmation that appropriate Monitoring Report Sheet of the applied methodology has been used;
- (b) A confirmation that a set of data for the specified monitoring period was complete, or a list of actions taken by the TPE in line with the guidance from the Joint Committee when partial data are unavailable;
- (c) A description of how the TPE checked reported data;
- (d) An opinion as to whether assumptions, measured and calculated value as activity data and other parameters, emission factors, default values, and other reference values that were applied in the calculations have been justified.

8.3. Post registration changes

Verification requirement

122. The TPE determines whether there are post registration changes from the registered PDD and/or methodology which prevent the use of the applied methodology.

Means of verification

123. If the TPE identifies that the project has been changed from the registered PDD and/or methodology and that change would prevent the use of the applied methodology, the TPE raises a CAR and requests the project participants to seek prior approval from the Joint Committee with respect to the acceptability of the changes.

124. The TPE continues verification following guidance from the Joint Committee.

Reporting requirements

125. Where the change which prevents the use of the applied methodology is identified during verification and the Joint Committee approves the change, the TPE indicates in the verification report the types of change, and how the CAR raised is addressed.

126. Where the change which does not prevent the use of the applied methodology is identified during verification, the TPE describes the types of change in the verification report.

9. Verification report

127. The TPE reports the results of its assessment in a verification report using the latest version of the verification report form which is available on the JCM website.

128. The verification report gives an overview of the verification conclusions and the verification process used by the TPE. All verification findings are identified and justified.

129. The TPE reports the following:

- (a) A summary of the verification process and the scope of verification;
- (b) A summary of the verification results and decision on the level of assurance;
- (c) Details of the verification team, technical experts, and internal reviewers involved, together with their roles in the verification activity and details of who conducted the on-site visit;
- (d) Findings of the desk review and site visit;
- (e) All of the TPE's findings and conclusions as to whether:
 - (i) The project has been implemented and operated in line with the eligibility criteria of the applied methodology;
 - (ii) Omissions or misstatements of reported values are considered as immaterial;
 - (iii) The measuring equipment have been calibrated in line with the monitoring plan and the measured values are corrected appropriately in line with the PDD

and Monitoring Guidelines for forest projects, for parameters monitored under Option C;

- (iv) The data and calculation of GHG emission reductions or removals have been assessed to correctly support the emission reductions or removals being claimed.
- (f) A list of each parameter specified by the monitoring plan and a statement on how the values in the monitoring report have been verified;
- (g) A statement that identifies any changes to the registered PDD, and their date of approval by the Joint Committee;
- (h) An assessment and close-out of any CARs, CLs or FARs issued to the project participants;
- (i) An assessment of remaining issues from the previous verification period, if appropriate;
- (j) A conclusion on the verified amount of emission reductions or removals achieved.

130. The TPE accredited under ISO 14065 includes the symbol of the accreditation body in the verification report.

131. The TPE describes all documentation supporting verification and makes such documentation available to the Joint Committee upon request.