

CDM-EB65-A04-STAN

Standard

CDM validation and verification standard

Version 09.0



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1. Introduction

1.1. Background

1. The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP), at its first session, established the basis of the regulatory framework for the clean development mechanism (CDM) to implement Article 12 of the Kyoto Protocol through the following:
 - (a) Annex to decision 3/CMP.1: Modalities and procedures for a clean development mechanism;
 - (b) Annexes to decision 4/CMP.1, including annex II: Simplified modalities and procedures for small-scale clean development mechanism project activities;
 - (c) Annex to decision 5/CMP.1: Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism;
 - (d) Annex to decision 6/CMP.1: Simplified modalities and procedures for small-scale afforestation and reforestation project activities under the clean development mechanism;
 - (e) Decision 7/CMP.1;
 - (f) Decision 10/CMP.7: Modalities and procedures for carbon dioxide capture and storage in geological formations as clean development mechanism project activities.
2. The CMP revised some of the provisions in these decisions through new decisions in subsequent sessions.
3. Pursuant to its mandate from the CMP to operationalize the CDM, the Executive Board of the clean development mechanism (hereinafter referred to as the Board) has adopted various standards (including methodologies, tools and standardized baselines), procedures, guidelines, clarifications and forms and revised them with a view to improving the CDM process.
4. At its fifty-ninth meeting, the Board adopted the “CDM management plan 2011”, whose objective 3(b) is: “Clarification, consolidation and enhancement of the consistencies of all the existing regulatory decisions of the board that relate to validation and verification of project activities.” One deliverable under this objective is to “develop a validation and verification standard for designated operational entities”.

1.2. Objectives

5. The objectives of the “CDM validation and verification standard” (hereinafter referred to as this Standard) are to:
 - (a) Enhance consistency and clarity of minimum requirements for all types of CDM validation and verification activities;
 - (b) Improve the quality and consistency in the preparation, execution, and the reporting of validation and verification activities;
 - (c) Enhance the overall efficiency and integrity in the CDM.

2. Scope, applicability and entry into force

2.1. General

6. This Standard is applicable to designated operational entities (DOEs) that are under contractual arrangements with project participants or coordinating/managing entities to validate and/or verify any CDM project activities or programmes of activities (PoAs) based on CDM requirements previously approved by the Board.

2.2. Application

7. The principles in chapter 5 and requirements in chapters 6, 7, 9, 11 and 13 apply to any type of CDM project activities and, as applicable, to CDM PoAs. In addition, the requirements in chapters 8, 10, 12 and 14 below specifically apply to small-scale (SSC) CDM project activities, large-scale afforestation/reforestation (A/R) CDM project activities, small-scale A/R CDM project activities, carbon dioxide capture and storage (CCS) CDM project activities and PoAs, where applicable.

2.3. Entry into force

8. Version 09.0 of this Standard enters into force on 1 April 2015.

3. Normative references

9. The following referenced documents are indispensable for the application of this Standard:
 - (a) “CDM accreditation standard”;
 - (b) “CDM project cycle procedure” (hereinafter referred to as the Project cycle procedure);
 - (c) “CDM project standard” (hereinafter referred to as the Project standard);
 - (d) “Glossary of CDM terms”.

4. Terms and definitions

10. In addition to the definitions contained in the “Glossary of CDM terms”, the following terms apply in this Standard:
 - (a) “Shall” is used to indicate requirements to be followed;
 - (b) “Should” is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
 - (c) “May” is used to indicate what is permitted;
 - (d) “Standardized baseline that standardizes additionality” is a standardized baseline established for a Party or a group of Parties to facilitate the determination of additionality (e.g. by providing a positive list of technologies, fuel or feedstock) for CDM project activities or PoAs, while providing assistance for assuring environmental integrity;

- (e) “Standardized baseline that standardizes baseline scenario” is a standardized baseline established for a Party or a group of Parties to facilitate the determination of the baseline scenario (e.g. by providing a description of the baseline scenario) for CDM project activities or PoAs, while providing assistance for assuring environmental integrity;
- (f) “Standardized baseline that standardizes baseline emissions” is a standardized baseline established for a Party or a group of Parties to facilitate the calculation of one or several sources of baseline emissions (e.g. by providing standardized values of parameters such as emission factors) for CDM project activities or PoAs, while providing assistance for assuring environmental integrity.

5. Principles for validation and verification

- 11. The following principles¹ guide the preparation, execution, and reporting of validation and verification activities.

5.1. Independence

- 12. Remain independent of the activity being validated or verified, and free from bias and conflict of interest. Maintain objectivity throughout the validation or verification to ensure that the findings and conclusions will be based on objective evidence generated during the validation or verification.

5.2. Ethical conduct

- 13. Demonstrate ethical conduct through trust, integrity, confidentiality and discretion throughout the validation or verification process.

5.3. Fair presentation

- 14. Reflect truthfully and accurately validation or verification activities, findings, conclusions and reports. Report significant obstacles encountered during the validation or verification process, as well as unresolved, diverging opinions among validators or verifiers, the responsible party (e.g. the secretariat/the Board) and the client (e.g. project participants).

5.4. Due professional care

- 15. Exercise due professional care and judgement in accordance with the importance of the task performed and the confidence placed by clients and intended users. Have the necessary skills and competences to undertake the validation or verification.

6. General validation and verification requirements

- 16. The DOE shall select a competent team to perform the validation and verification of the CDM project activity, PoA or component project activity (CPA).
- 17. In carrying out its validation and verification work, the DOE shall:

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- (a) Follow this Standard and integrate its provisions into the DOE's own quality management systems;
- (b) Apply the most recent applicable decisions and guidance provided by the Board;
- (c) Determine whether each CDM project activity, PoA or CPA meets all applicable CDM requirements, including those specified in the Project standard, relevant methodologies, tools, standardized baselines and guidelines;
- (d) Assess the accuracy, conservativeness, relevance, completeness, consistency, and transparency of the information provided by project participants, or the coordinating/managing entity;²
- (e) Determine whether information provided by the project participants or the coordinating/managing entity is reliable and credible;³
- (f) Apply consistent validation/verification criteria:
 - (i) To the requirements of the applicable approved methodology and, where applicable, the applicable approved standardized baseline throughout the crediting period(s);
 - (ii) Among CDM project activities or PoAs with similar characteristics such as a similar application of the approved methodology, the approved standardized baseline, use of technology, time period or region;
 - (iii) To expert judgements, over time and among CDM project activities, PoAs or CPAs;
- (g) Base its findings and conclusions on objective evidence and conduct all validation and verification activities in accordance with CDM rules and procedures;
- (h) Not omit evidence that is likely to alter the validation and verification opinion;
- (i) Present information in the validation reports and verification and certification reports in a factual, neutral and coherent manner and document all assumptions, provide references to background material, and identify changes made to documentation;
- (j) Safeguard the confidentiality of all information obtained or created during validation or verification.

7. General validation requirements on registration of project activities and programmes of activities

7.1. Objectives of CDM validation

18. The DOE shall conduct a thorough and independent assessment of a proposed CDM project activity or PoA and CPA against the applicable CDM rules and requirements.

² Principles for each can be found in the Project standard.

³ 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.

7.2. Validation approach

19. In carrying out its validation work, the DOE shall:
 - (a) Determine whether the proposed CDM project activity or PoA and CPA comply with the requirements of paragraph 37 of the CDM M&Ps (with the exception of paragraph 37 (c) for CCS CDM project activities), the applicability conditions of the selected methodology, and, where applicable, the selected standardized baseline, and guidance issued by the Board;
 - (b) Assess the claims and assumptions in the project design document (PDD) or programme of activities design document (PoA-DD) and component project activity design document (CPA-DD). The evidence used in this assessment shall not be limited to that provided by the project participants or the coordinating/managing entity.
20. The DOE shall make publicly available the PDD or PoA-DD and CPA-DD received from the project participants or the coordinating/managing entity in accordance with the Project cycle procedure.
21. The DOE shall request the secretariat to withdraw the published PDD or PoA-DD and CPA-DD in accordance with the Project cycle procedure, if the project participants or the coordinating/managing entity requested the DOE to withdraw the PDD or PoA-DD and CPA-DD before the submission of a request for registration of the proposed CDM project activity or PoA.

7.3. Means of validation

7.3.1. Standard auditing techniques

22. The DOE shall assess the information provided by the project participants or the coordinating/managing entity.
23. In assessing information, the DOE shall apply the means of validation specified throughout this Standard and where appropriate standard auditing techniques, including, but not limited to:
 - (a) Document review, involving:
 - (i) A review of data and information;
 - (ii) Cross checks between information provided in the PDD or PoA-DD and CPA-DD and information from sources other than those used, if available, the DOE's sectoral or local expertise and, if necessary, independent background investigations;
 - (b) Follow-up actions (e.g. on-site inspection and telephone or e-mail interviews), including:
 - (i) Interviews with relevant stakeholders in the host country, personnel with knowledge of the project design and implementation;
 - (ii) Cross checks between information provided by interviewed personnel (i.e. by checking sources or other interviews) to ensure that no relevant information has been omitted;

- (c) Reference to available information relating to projects or technologies similar to the proposed CDM project activity or PoA and CPA under validation;
 - (d) Review, based on the selected methodology and, where applicable, the selected standardized baseline, of the appropriateness of formulae and accuracy of calculations;
 - (e) Sampling approach in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, including:
 - (i) A random sampling for cases where the project participants or the coordinating/managing entity did not apply a sampling approach;
 - (ii) An acceptance sampling or another sampling approach for cases where the project participants or the coordinating/managing entity applied a sampling approach.
24. Where no specific means of validation is specified, the DOE shall apply the standard auditing techniques described in paragraph 23 above.

7.3.2. Corrective action requests, clarification requests, and forward action requests

25. During the validation of a proposed CDM project activity or PoA and CPA, if the DOE identifies issues that require further elaboration, research or expansion in order to determine whether the project activity or PoA and CPA meet the CDM requirements, and can achieve credible emission reductions, the DOE shall ensure that these issues are accurately identified, formulated, discussed and concluded in the validation report.
26. The DOE shall raise a corrective action request (CAR) if one of the following situations occurs:
- (a) The project participants or the coordinating/managing entity have made mistakes that will influence the ability of the proposed CDM project activity, PoA or CPA to achieve real, measurable, verifiable and additional emission reductions;
 - (b) The applicable CDM requirements have not been met;
 - (c) There is a risk that emission reductions cannot be monitored or calculated.
27. The DOE shall raise a clarification request (CL) if information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met.
28. The DOE shall raise a forward action request (FAR) during validation to identify issues related to project implementation that require review during the first verification of the proposed CDM project activity, PoA or CPA. The DOE shall not raise a FAR that relates to the CDM requirements for registration.
29. The DOE shall resolve or “close out” CARs and CLs only if the project participants or the coordinating/managing entity modify the project design, rectify the PDD, PoA-DD or CPA-DD, or provide additional explanations or evidence that satisfy the DOE’s concerns. If this is not done, the DOE shall not recommend the proposed CDM project activity or PoA for registration and CPA for inclusion.
30. The DOE shall report on all CARs, CLs and FARs in its validation report. This reporting shall explain the issues raised, the responses provided by the project participants or the coordinating/managing entity, the means of validation of such responses and references to any resulting changes in the PDD, PoA-DD or CPA-DD or supporting annexes.

7.4. Global stakeholder consultation

Validation requirement

31. The DOE shall determine whether authentic and relevant comments in the global stakeholder consultation were taken into due account in the PDD of the proposed CDM project activity or PoA-DD and CPA-DD of the proposed CDM PoA and CPA.

Means of validation

32. The DOE shall acknowledge receipt of all submitted comments on the PDD of the proposed CDM project activity or on the PoA-DD and CPA-DD of the proposed CDM PoA and CPA.
33. In case of doubt, the DOE shall determine the authenticity of the name and contact details of the individual or organization on whose behalf the comments have been submitted.
34. Once the DOE has determined which submitted comments are authentic, it shall contact the secretariat to make them publicly available.
35. The DOE shall determine whether the authentic comments are relevant to the following defined scope of comments:
- (a) The comment discusses issues specific to the proposed CDM project activity or PoA and/or CPA;
 - (b) The comment discusses issues related to the compliance with the relevant CDM rules and regulations.
36. The DOE shall take due account of all the comments that the DOE determined to be authentic and relevant in accordance with paragraphs 33 and 35 above.
37. If comments indicate that the proposed CDM project activity or PoA and/or CPA does not comply with the CDM requirements but are not substantiated, then the DOE shall request a clarification from the entity that provided the comment. Upon receiving the clarification, the DOE shall determine whether a further clarification request is required. If no additional information or substantiation is provided within 14 days of the request for clarification being made, the DOE shall proceed to assess the comments as originally provided.
38. The DOE shall determine whether changes to the PDD or PoA-DD and/or CPA-DD have been made after the publication of the PDD or PoA-DD and CPA-DD for global stakeholder consultation.
39. A DOE shall make the revised PDD or PoA-DD and CPA-DD publicly available for global stakeholder consultation in accordance with the Project cycle procedure if the DOE determines that:
- (a) All the project participants or the coordinating/managing entity that have a contractual relationship with the DOE have been replaced;
 - (b) Significant changes have been made to the project or programme design; or
 - (c) The approved baseline and monitoring methodology, the approved standardized baseline and/or the combination thereof applied in the PDD or PoA-DD has changed, unless, for the PoA-DD, the change only involves the removal and no

addition of approved baseline and monitoring methodologies and/or approved standardized baseline and the removal of the approved baseline and monitoring methodologies and/or approved standardized baseline does not affect the physical design of and the end-use services provided by the CDM CPAs that apply the methodologies and, where applicable, the standardized baselines that remain (i.e. the methodologies and, where applicable, the standardized baselines that were not removed).

40. If the DOE determines that changes have been made to the project or programme design, the DOE, in accordance with the Project cycle procedure, may seek guidance from the Board on whether the changes are considered significant to the extent that requires global stakeholder consultation of the revised PDD or PoA-DD and CPA-DD in accordance with paragraph 39(b) above.

Reporting requirement

41. The DOE shall report the details of the actions taken to:
- (a) Authenticate information on the submitters of the comments in case of doubt;
 - (b) Determine the relevance of the authentic comments to the defined scope of comments;
 - (c) Take due account of the authentic and relevant comments, including dates of receipt, responses by the project participants or the coordinating/managing entity and responses by the DOE.
42. If the DOE identifies changes to the PDD or PoA-DD and/or CPA-DD after the publication of the PDD or PoA-DD and CPA-DD for global stakeholder consultation, the DOE shall state its opinion on whether the publication of the revised PDD or PoA-DD and CPA-DD for global stakeholder consultation is necessary in accordance with paragraph 39 above.

7.5. Approval

Validation requirement

43. The DOE shall determine whether the designated national authority (DNA) of each Party indicated as being involved in the proposed CDM project activity or PoA in the PDD or PoA-DD has provided a written letter of approval.

Means of validation

44. The DOE shall determine whether each letter confirms that:
- (a) The Party is a Party to the Kyoto Protocol;
 - (b) Participation is voluntary;
 - (c) In the case of the host Party, the proposed CDM project activity or PoA contributes to the sustainable development of the country;
 - (d) It refers to the precise title of the proposed CDM project activity or PoA in the PDD or PoA-DD being submitted for registration (i.e. no difference shall be found between the title in the letter and that in the PDD or PoA-DD).

45. The DOE shall determine whether the letter(s) of approval is unconditional with respect to paragraph 44 (a) to (d) above.
46. The DOE shall determine whether the letter(s) of approval indicate(s) that a proposed CDM project activity or a proposed bundled small-scale CDM project activity has only one host Party, in which the project activity is located, as set out in the PDD.
47. The DOE shall determine whether the letter(s) of approval has been issued by the respective Party's DNA and is valid for the proposed CDM project activity or PoA under validation.⁴
48. If the DOE doubts the authenticity of the letter of approval, the DOE shall verify with the DNA that the letter of approval is authentic.

Reporting requirement

49. The DOE shall, for each Party involved:
 - (a) Indicate whether a letter of approval has been received, referencing the letter itself and any supporting documentation;
 - (b) Indicate whether the DOE received this letter from the project participants or coordinating/managing entity or directly from the DNA;
 - (c) Indicate the means of validation employed to assess the authenticity if paragraph 48 above applies;
 - (d) Include a statement as to whether the letters are in accordance with paragraphs 44–48 above, as applicable.
50. If a letter of approval refers to a specific version of the validation report and the DOE therefore is unable to submit this precise version of the validation report, the DOE shall select one of the following options:
 - (a) Insert a statement in the validation report to indicate that the final letter of approval has not been received and that a request for registration will not be submitted until it has been received; or
 - (b) Update the validation report to reflect the receipt of the letter of approval. If this option is selected, the validation report major number shall remain unchanged and the minor number shall be increased. The DOE shall confirm in the validation report that this is the only change that has been made to the version referred to in the letter of approval.

7.6. Authorization

Validation requirement

51. The DOE shall determine whether each project participant of the proposed CDM project activity or PoA has been authorized by at least one Party involved in a letter of approval.
52. The DOE shall determine whether the coordinating/managing entity has been authorized by each host Party.

⁴ A list of DNAs is available on the UNFCCC CDM website.

Means of validation

53. The DOE shall confirm that the project participants of the proposed CDM project activity or the coordinating/managing entity and project participants of the proposed CDM PoA are listed in the PDD or PoA-DD and that this information is consistent with the information provided in the section that contains the contact information for project participants.
54. The DOE shall confirm that no entities other than those authorized as project participants of the proposed CDM project activity or the coordinating/managing entity and project participants of the proposed CDM PoA are included in these sections of the PDD or PoA-DD.
55. The DOE shall confirm that the approval of participation has been issued from the relevant DNA and if in doubt shall verify with the DNA that the approval of participation is valid for the project participants of the proposed CDM project activity or the coordinating/managing entity and project participants of the proposed CDM PoA.

Reporting requirement

56. The validation report shall, for each project participant of the proposed CDM project activity or for the coordinating/managing entity and each project participant of the proposed CDM PoA:
 - (a) Indicate whether the participation has been authorized by a Party to the Kyoto Protocol;
 - (b) Describe the means of validation employed to support the conclusions.

7.7. Contribution to sustainable development

Validation requirement

57. The DOE shall confirm that the DNA has considered whether the proposed CDM project activity or PoA assists the host Party in achieving sustainable development.

Means of validation

58. The DOE shall determine whether the letter of approval by the DNA of the host Party confirms the contribution of the proposed CDM project activity or PoA to the sustainable development of the host Party.

Reporting requirement

59. The DOE shall state whether the host Party's DNA has confirmed the contribution of the proposed CDM project activity or PoA to the sustainable development of the host Party. This may be reported together with the DOE's assessment of the validity of the host Party's approval.

7.8. Modalities of communications

7.8.1. General

Validation requirement

60. The DOE shall validate the corporate identity of all project participants, the coordinating/managing entity and focal points included in the Modalities of Communication (MoC) statement, as well as the personal identities, including specimen signatures and employment status, of their authorized signatories.

Means of validation

61. The DOE shall validate the identities referred to in paragraph 60 above through:
- (a) Directly checking evidence of corporate and personal identities and other relevant documentation;
 - (b) Notarized documentation; or
 - (c) Written confirmation from the project participant or the coordinating/managing entity that submits to it the MoC statement that all corporate and personal details, including specimen signatures, are valid and accurate.
62. When the DOE validates identity by applying paragraph 61 (c) above, the DOE shall ensure that the MoC statement is received from a project participant with whom the DOE has a contractual relationship. For CDM PoAs, the DOE shall ensure that the MoC statement is received from the coordinating/managing entity.
63. When the DOE validates identity by applying paragraph 61 (c) above, the DOE shall ensure that the official who submits the MoC statement to the DOE 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 or coordinating/managing entity.
64. If the DOE is unable to validate the requirements by applying paragraph 61 (a), (b) or (c) above then the DOE may perform further validation activities in order to confirm that the corporate and personal details, employment status and specimen signatures included in the MoC statement are valid and accurate and comply with the requirements of this section.

Reporting requirement

65. The DOE shall confirm in writing that it has performed due diligence on the MoC statement in accordance with the requirements established in this standard.

7.8.2. Modalities of communication statement

Validation requirement

66. The DOE shall validate that the MoC statement has been correctly completed and duly authorized.

Means of validation

67. The DOE shall check that:
- (a) The valid version of the form “Modalities of Communication statement” (F-CDM-MOC) has been used;
 - (b) The information required as per the F-CDM-MOC, including its annex 1, is correctly completed;
 - (c) The project participants’ authorized signatories signing the F-CDM-MOC correspond to the project participants’ authorized signatories included in F-CDM-MOC, annex 1.

Reporting requirement

68. The DOE shall confirm in writing that the MoC statement complies with all relevant forms and requirements.

7.9. Project or programme design document

Validation requirement

69. The DOE shall determine whether the PDD or PoA-DD and CPA-DD was(were) completed using the valid version of the PDD or PoA-DD and CPA-DD form appropriate to the type of the proposed CDM project activity or PoA and CPA.

Reporting requirement

70. The DOE shall provide a statement regarding the compliance of the PDD or PoA-DD and CPA-DD with relevant forms and instructions therein.

7.10. Description of project activity or programme of activities

Validation requirement

71. The DOE shall determine whether the description of the proposed CDM project activity in the PDD or PoA and CPA in the PoA-DD and CPA-DD is accurate, complete, and provides an understanding of the proposed CDM project activity or PoA and CPA.

Means of validation

72. Unless other means are specified in the methodology, the DOE shall conduct an on-site inspection for the following proposed CDM project activities or CPAs in the existing facilities or utilizing the existing equipment:
- (a) Proposed large-scale CDM project activities or CPAs;
 - (b) Non-bundled proposed small-scale CDM project activities or proposed small-scale CDM CPAs with emission reductions exceeding 15,000 tonnes per year;
 - (c) Bundled proposed small-scale CDM project activities, each with emission reductions not exceeding 15,000 tonnes per year; in such cases the number of on-site inspections may, however, be based on sampling, if the sampling size is justified through statistical analysis in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”.

73. For other individual proposed small-scale CDM project activities or CPAs with emission reductions not exceeding 15,000 tonnes per year, the DOE should conduct an on-site inspection as appropriate. For proposed CDM project activities or CPAs for which the DOE does not undertake an on-site inspection this shall be justified. The DOE may apply a sampling approach in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”.
74. For all other proposed CDM project activities or CPAs not referred to in paragraphs 72–73, the DOE shall undertake the validation of project description by reviewing available designs and feasibility studies and should conduct comparison analysis with equivalent projects, as appropriate.
75. If the proposed CDM project activity or CPA involves the alteration of an existing installation or process, the DOE shall ensure that the project description states the differences resulting from the project activity or CPA compared to the pre-project situation.
76. The DOE shall confirm that the proposed CDM project activity or CPA is not a CPA that has been excluded from a registered CDM PoA as a result of erroneous inclusion of CPAs.⁵

Reporting requirement

77. The DOE shall:
 - (a) Describe the process undertaken to validate the accuracy and completeness of the project or programme description;
 - (b) Provide an opinion on the accuracy and completeness of the project or programme description;
 - (c) Provide a justification if it has not conducted an on-site inspection.

7.11. Application of selected baseline and monitoring methodology and selected standardized baseline

7.11.1. General

78. The DOE shall determine whether the baseline and monitoring methodologies and, where applicable, the standardized baseline selected by the project participants or the coordinating/managing entity are the valid versions of those approved by the Board.
79. The DOE shall apply specific guidance and/or clarifications provided by the Board with respect to the approved methodology, any applicable tools, and/or the approved standardized baseline that is(are) selected by the project participants or the coordinating/managing entity.
80. The DOE shall determine whether the selected methodology and, where applicable, the selected standardized baseline applies(apply) to the proposed CDM project activity or PoA and was correctly applied with respect to the following:
 - (a) Project boundary;

⁵ Erroneous inclusion of a CDM CPA into a PoA registered as a single CDM project activity (PoA) means that the CPA does not meet the eligibility criteria for inclusion as specified in the PoA-DD.

- (b) Baseline identification;
- (c) Algorithms and/or formulae used to determine emission reductions;
- (d) Additionality;
- (e) Monitoring methodology.

7.11.2. Applicability of methodology and standardized baseline

Validation requirement

81. The DOE shall validate that the selected baseline and monitoring methodology and, where applicable, the standardized baseline is(are) applicable to the proposed CDM project activity or PoA and CPA and that the selected version(s) is(are) valid at the time of submission of the proposed CDM project activity or PoA for registration.

Means of validation

82. The DOE shall determine whether the methodology and, where applicable, the standardized baseline is(are) correctly quoted and applied by comparing it(them) with the actual text of the valid version of the methodology and, where applicable, of the standardized baseline,⁶ and relevant requirements in the Project standard and any other applicable standard or guideline.
83. If the PDD of a proposed project activity or PoA-DD and CPA-DD of PoA and CPA are based on a previous version(s) of a methodology and, where applicable, a standardized baseline and was(were) published for global stakeholder consultation but was(were) not submitted for registration within the grace period, the DOE shall request the project participants or the coordinating/managing entity to provide a revised PDD or PoA-DD and CPA-DD in accordance with the Project cycle procedure.
84. The DOE shall request the project participants to provide a revised PDD or PoA-DD and CPA-DD in accordance with the Project cycle procedure if:
- (a) The PDD or PoA-DD and CPA-DD has been published for global stakeholder consultation when no applicable approved standardized baseline was valid;
 - (b) An applicable approved standardized baseline whose selection is mandatory has become valid after the publication of the PDD or PoA-DD and CPA-DD for global stakeholder consultation but before the submission of a request for registration of the proposed CDM project activity or PoA;
 - (c) The request for registration has not been submitted within 240 days after the standardized baseline became valid.
85. The DOE shall determine whether the proposed CDM project activity or PoA and CPA meet each of the applicability conditions of the approved methodology, any tool, other methodology component referred to therein and, where applicable, the approved standardized baseline. This shall be done by validating the documentation referred to in the PDD or PoA-DD and CPA-DD and by verifying that the documentation content is correctly quoted and interpreted in the PDD or PoA-DD and CPA-DD. If the DOE, based

⁶ An approved methodology and, where applicable, an approved standardized baseline applies to the proposed CDM project activity or CPA if the applicability conditions of the methodology and, where applicable, the standardized baseline are met.

on local and sectoral knowledge, is aware that comparable information is available from credible sources other than that used in the PDD or PoA-DD and CPA-DD, then the DOE shall cross-check the PDD or PoA-DD and CPA-DD against other sources to confirm that the project activity or PoA and CPA meet the applicability conditions of the methodology and, where applicable, the standardized baseline.

Reporting requirement

86. For each applicability condition listed in the selected methodology and, where applicable, the selected standardized baseline, the DOE shall describe the steps taken to assess the relevant information contained in the PDD or PoA-DD and CPA-DD against these criteria. The DOE shall provide a validation opinion regarding the applicability of the selected methodology to the proposed CDM project activity or PoA and CPA.

7.11.3. Deviation from methodology

87. The DOE may seek guidance from the Board on the acceptability of a deviation prior to the submission of a request for registration or publication of the PDD or PoA-DD and CPA-DD, if the DOE, when performing validation for a proposed CDM project activity or PoA, or upon request from the project participants or the coordinating/managing entity before the publication of the PDD or PoA-DD and CPA-DD, finds that, due to a project- or programme-specific⁷ issue implying that a revision of the methodology and/or methodological tool would not be required to address the issue, the project participants or the coordinating/managing entity deviated from:
- (a) An approved baseline and monitoring methodology and/or methodological tool; or
 - (b) A section (or sections) in the selected methodology that is(are) not standardized by the selected standardized baseline, if the proposed CDM project activity or PoA uses an approved standardized baseline.

⁷ Examples of project- or programme-specific issues include, but are not limited to, the following:

1. The methodology requires measurements using instrumentation of certain specifications or using a certain method. The project participants or the coordinating/managing entity of the proposed CDM project activity or PoA identify a difficulty in acquiring the specified instrumentation or difficulty in implementing the measurement method; however, they can achieve comparable accuracy of measured parameters using an alternative instrumentation or measurement method;
2. A proposed CDM project activity or CPA does not have access to the data sources specified by the methodology for a certain parameter; a different source of data can be accessed by the project activity or CPA to estimate the parameter with equal reliability and accuracy;
3. A minor deviation is sought for a project- or programme-specific situation, which is well justified and conservative. For example: a methodology requires limiting production in the project scenario between +/- 5% of rated capacity, if the historical baseline is to be applied. Due to government restrictions, the plant has never been operated at its rated capacity but at a capacity which is much below its rated capacity (20% below the rated capacity). A deviation can be presented specifying conservative approaches to calculate the emission reduction in such a project- or programme-specific case;
4. A conservative estimation technique or default factor suggested addressing uncertainties related to project- or programme-specific situations, which are not addressed in the methodology. For example, a well-justified conservative uncertainty factor proposed to be used in equations of baseline emissions to address uncertainties in the real-life situation during the crediting period.

88. The DOE shall submit to the Board an assessment of the case including demonstration that the deviation does not require revision of an approved methodology and/or methodological tool, and shall include a description of the impact of the deviation on the emission reductions from the proposed CDM project activity or PoA in accordance with the Project cycle procedure.
89. Alternatively, if the DOE considers that a revision of the methodology and/or methodological tool would be required to address the project or programme situation then the DOE shall request the project participants or the coordinating/managing entity to submit a request for revision in accordance with the Project cycle procedure.

7.11.4. Clarification on applicability of methodology, tool and/or standardized baseline

90. If the DOE cannot make a determination regarding the applicability of the selected methodology, the approved tool and/or the selected standardized baseline to the proposed CDM project activity or PoA, then the DOE shall request clarification of the methodology, the tool and/or the standardized baseline in accordance with the Project cycle procedure. The DOE shall conduct an assessment to ensure that the request is not submitted with the intention of revising an approved methodology, an approved tool and/or an approved standardized baseline to expand its applicability.

7.11.5. Project boundary

Validation requirement

91. The DOE shall determine whether all main GHG emission sources, the physical delineation of the proposed CDM project activity or PoA and CPA, and other relevant project and baseline emission sources covered in the selected methodology and, where applicable, the selected standardized baseline are included within the project boundary for the purpose of calculating project and baseline emissions for the proposed CDM project activity or CPA.

Means of validation

92. The DOE shall confirm the project boundary based on documented evidence and shall corroborate it by an on-site inspection where required.
93. If the methodology allows the project participants or coordinating/managing entity to choose whether a source or gas is to be included within the project boundary, the DOE shall determine whether the project participants or coordinating/managing entity have justified that choice. The DOE shall determine whether the justification provided is reasonable, based on an assessment of supporting documented evidence provided by the project participants or coordinating/managing entity and corroborated by observations if required.
94. For the proposed CDM project activities or CPAs that have both A/R and non-A/R components, in order to avoid double counting of emission sources, the DOE shall confirm that the emissions associated with the A/R activity will be accounted for and documented by the A/R CDM project activity or CPAs.

Reporting requirement

95. The DOE shall describe how the validation of the project boundary has been performed, by detailing the documentation assessed (e.g. a commissioning report) and by

describing its observations during any on-site inspection undertaken (i.e. observations of the physical site or equipment used in the process).

96. The DOE shall state whether the identified boundary and the selected sources and gases are justified for the proposed CDM project activity or PoA and CPA. Should the DOE identify emission sources that will be affected by the implementation of the project activity or CPA and which are expected to contribute more than 1 per cent of the overall expected average annual emissions reductions, and are not addressed by the selected methodology and, where applicable, the selected standardized baseline, the DOE shall request clarification of, revision to, or deviation from the methodology and, where applicable, the standardized baseline, as appropriate.

7.11.6. Establishment and description of baseline scenario

Validation requirement

97. The DOE shall determine whether the baseline identified for the proposed CDM project activity or PoA and CPA is the scenario that reasonably represents the anthropogenic emissions by sources of GHGs that would occur in the absence of the project activity or PoA and CPA.
98. The following applies to a proposed CDM project activity or generic CPA and specific-case CPA using an approved standardized baseline that standardizes the baseline scenario instead of paragraph 97 above: The DOE shall determine whether the baseline scenario for the proposed CDM project activity or generic CPA and specific-case CPA described in the PDD or PoA-DD and CPA-DD is the scenario identified by the selected standardized baseline.

Means of validation

99. The DOE shall determine whether any procedure contained in the methodology to identify the most reasonable baseline scenario has been correctly applied. If the selected methodology requires the use of tools (such as the “Tool for the demonstration and assessment of additionality” and the “Combined tool to identify the baseline scenario and demonstrate additionality”) to establish the baseline scenario, the DOE shall consult the methodology on the application of these tools. In such cases, the specific guidance in the methodology shall supersede the corresponding requirements of the tool.
100. If the methodology requires several alternative scenarios to be considered in the identification of the most plausible baseline scenario, the DOE shall, based on financial expertise and local and sectoral knowledge, determine whether all scenarios that are considered by the project participants or the coordinating/managing entity and any scenarios that are supplementary to those required by the methodology, are realistic and credible in the context of the proposed CDM project activity or PoA and CPA and that no alternative scenario has been excluded.
101. The DOE shall determine whether the most plausible baseline scenario identified is reasonable by validating the assumptions, calculations and rationales used in the PDD or PoA-DD and CPA-DD. It shall determine whether documents and sources referred to in the PDD or PoA-DD and CPA-DD are correctly quoted and interpreted. The DOE shall cross-check the information provided in the PDD or PoA-DD and CPA-DD with other verifiable and credible sources, such as local expert opinion, if available.
102. The DOE shall determine whether the PDD or PoA-DD and CPA-DD provide a description of the identified baseline scenario, including a description of the technology

that would be employed and/or the activities that would take place in the absence of the proposed CDM project activity or PoA and CPA.

103. The DOE shall determine whether, drawing on its knowledge of the sector and/or advice from local experts, all applicable CDM requirements have been taken into account in the identification of the baseline scenario for the proposed CDM project activity or PoA and CPA, as well as relevant national and/or sectoral policies and circumstances, such as sectoral reform initiatives, local fuel availability, power sector expansion plans, and the economic situation in the project sector. Two types of national and/or sectoral policies have to be taken into account:
- (a) National and/or sectoral policies or regulations that give comparative advantages to more emissions-intensive technologies or fuels over less emissions-intensive technologies or fuels, otherwise known as policies that increase GHG emissions, and are called type E+. For this type of national and/or sectoral policies or regulations, only those that have been implemented before the adoption of the Kyoto Protocol by the Conference of the Parties (COP) (decision 1/CP.3, 11 December 1997) shall be taken into account when identifying a baseline scenario. If such national and/or sectoral policies were implemented since the adoption of the Kyoto Protocol, the baseline scenario shall refer to a hypothetical situation without the national and/or sectoral policies or regulations being in place;
 - (b) National and/or sectoral policies or regulations that give comparative advantages to less emissions-intensive technologies over more emissions-intensive technologies (e.g. public subsidies to promote the diffusion of renewable energy or to finance energy efficiency programmes), otherwise known as policies that decrease GHG emissions, are called type E-. For this type of national and/or sectoral policies or regulations, those that have been implemented since the adoption by the COP of the CDM M&P (decision 17/CP.7, 11 November 2001) need not be taken into account in identifying a baseline scenario (i.e. the baseline scenario could refer to a hypothetical situation without the national and/or sectoral policies or regulations being in place).
104. The following applies to a proposed CDM project activity or generic CPA and specific-case CPA using an approved standardized baseline that standardizes the baseline scenario instead of paragraphs 99–103 above: The DOE shall determine whether the description of the identified baseline scenario in the PDD or PoA-DD and CPA-DD is in accordance with the selected standardized baseline.

Reporting requirement

105. The DOE shall describe the steps taken to assess the requirements and provide an opinion as to whether:
- (a) All the assumptions and data used by the project participants or the coordinating/managing entity are listed in the PDD or PoA-DD and CPA-DD, including their references and sources;
 - (b) All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the PDD or PoA-DD and CPA-DD;
 - (c) Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence and can be deemed reasonable;

- (d) Relevant national and/or sectoral policies and circumstances are considered and listed in the PDD or PoA-DD and CPA-DD;
 - (e) The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario and the identified baseline scenario reasonably represents what would occur in the absence of the proposed CDM project activity or PoA and CPA.
106. The DOE shall describe other steps taken and sources of information used to cross-check the information contained in the PDD or PoA-DD and CPA-DD.
107. The following applies to a proposed CDM project activity or generic CPA and specific-case CPA using an approved standardized baseline that standardizes the baseline scenario instead of paragraphs 105 and 106 above: The DOE shall provide an opinion as to whether the description of the identified baseline scenario in the PDD or PoA-DD and CPA-DD is in accordance with the selected standardized baseline.

7.11.7. Demonstration of additionality

7.11.7.1. General

Validation requirement

108. The DOE shall determine whether the proposed CDM project activity is additional as demonstrated in the PDD.⁸

Means of validation

109. The DOE shall assess and verify the reliability and credibility of all data, rationales, assumptions, justifications and documentation provided by the project participants to support the demonstration of additionality. This requires the DOE to critically assess the evidence presented, using local knowledge and sectoral and financial expertise.
110. If required by the applicable approved methodology, the DOE shall consider tools and guidelines provided by the Board to demonstrate the additionality of proposed CDM project activities. The DOE shall also consider specific complementary or alternative requirements included in the methodology for demonstrating the additionality of the proposed CDM project activity.
111. The following applies to a proposed CDM project activity using an approved standardized baseline that standardizes additionality instead of paragraphs 109 and 110 above and 126–139 below: The DOE shall assess whether the proposed CDM project activity meets the additionality criteria (e.g. positive lists of technologies) in the selected standardized baseline.

⁸ In accordance with decision 3/CMP.1, annex, paragraph 43, “A CDM project activity is additional if anthropogenic emissions of greenhouse gases by sources are reduced below those that would have occurred in the absence of the registered CDM project activity.” Note that for proposed A/R CDM project activities, “An afforestation or reforestation project activity under the CDM is additional if the actual net greenhouse gas removals by sinks are increased above the sum of the changes in carbon stocks in the carbon pools within the project boundary that would have occurred in the absence of the registered CDM afforestation or reforestation project activity” (see decision 5/CMP.1, annex, paragraph 18). While specific elements of the assessment of additionality are discussed in further detail below, not all elements discussed below will be applicable to all proposed CDM project activities.

Reporting requirement

112. The DOE shall describe all steps taken, and sources of information used to cross-check the information contained in the PDD. The DOE shall describe how it has determined that the evidence assessed is credible, where appropriate.

7.11.7.2. Demonstration of prior consideration of the clean development mechanism

Validation requirement

113. The DOE shall determine whether CDM benefits were considered necessary in the decision to undertake the project as a proposed CDM project activity if the starting date of the proposed CDM project activity is prior to the start of validation, which is the date of publication of the PDD for global stakeholder consultation.

Means of validation

114. The DOE shall determine whether the start date of the proposed CDM project activity, reported in the PDD, is the earliest date at which either the implementation or construction or real action of a project activity begins.⁹ For project activities that require construction, retrofit or other modifications, the date of commissioning cannot be considered the project activity start date. The DOE shall determine whether it is a project activity with a start date:
- (a) On or after 2 August 2008; or
 - (b) Before 2 August 2008.
115. For a proposed CDM project activity with a start date on or after 2 August 2008, for which a PDD has not been published for global stakeholder consultation before the project activity start date, the DOE shall confirm by referring to the list of prior consideration notifications from the UNFCCC website and communication between the project participants, the secretariat and the host Party DNA, if the DNA exists, regarding the commencement of a new project activity.¹⁰ If such notification has not been provided by the project participants in accordance with the Project cycle procedure, the DOE shall determine that the CDM was not seriously considered in the decision to implement the project activity.
116. For a proposed CDM project activity with a start date before 2 August 2008, for which the start date is prior to the date of publication of the PDD for global stakeholder consultation, the DOE shall assess the project participants' prior consideration of the CDM. Specifically, the DOE shall assess whether the project participants:
- (a) Had an awareness of the CDM prior to the project activity start date, and that the benefits of the CDM were a decisive factor in the decision to proceed with the project. Evidence to support this could include, inter alia, minutes and/or notes related to the consideration of the decision by the board of directors, or equivalent, of the project participants, to undertake the project as a proposed CDM project activity;

⁹ See the "Glossary of CDM terms" for additional information related to the start dates of other types of proposed CDM project activities and PoAs.

¹⁰ See EB 48 report, annex 62, "Prior consideration of the CDM form".

- (b) Demonstrated that real and continuing actions were taken to secure CDM status for the project in parallel with its implementation in accordance with relevant provisions related to the supporting evidence in the Project standard.
117. Assessment of real and continuing actions shall be conducted by the DOE and should focus on real documented evidence as indicated in paragraph 116(b) above, including an assessment by the DOE of the authenticity of the evidence. The DOE shall assess letters, e-mail exchanges and other documented communications submitted by the project participants to substantiate the above information, and these shall be considered as evidence only after the DOE has assessed the reliability and authenticity of such communications, inter alia through cross-checking (e.g. interviews).
118. In validating proposed CDM project activities where:
- (a) There is a gap of less than two years between the documented evidence, the DOE shall conclude that continuing and real actions were taken to secure CDM status for the project activity;
 - (b) A gap between documented evidence is greater than two years and less than three years, the DOE may determine that continuing and real actions were taken to secure CDM status for the project activity and shall justify any positive or negative validation opinion based on the context of the evidence and information assessed;
 - (c) A gap between documented evidence is greater than three years, the DOE shall conclude that continuing and real actions were not taken to secure CDM status for the project activity.
119. If evidence to support the serious prior consideration of the CDM as indicated above is not available, the DOE shall determine that the CDM was not considered in the decision to implement the project activity.

Reporting requirement

120. The validation report shall:
- (a) Describe the validation of the project activity start date provided in the PDD;
 - (b) Describe the evidence for prior consideration of the CDM (if necessary) that was assessed and the process of cross-checking the evidence, including the real and continuing action;
 - (c) Provide a validation opinion regarding whether the proposed CDM project activity complies with the applicable requirements related to the prior consideration of the CDM.

7.11.7.3. Identification of alternatives

121. The requirements contained in paragraphs 122–125 below are not applicable to a proposed CDM project activity using an approved standardized baseline that standardizes the baseline scenario.

Validation requirement

122. Where the baseline scenario is not prescribed in the approved methodology, the DOE shall assess the list of identified credible alternatives to the proposed CDM project activity in the PDD selected to determine the most realistic baseline scenario.

Means of validation

123. The DOE shall assess the list of alternatives given in the PDD and to determine whether:
- (a) The list of alternatives includes as one of the options that the project activity is undertaken without being registered as a proposed CDM project activity;
 - (b) The list contains all plausible alternatives that the DOE, on the basis of its local and sectoral knowledge, considers to be viable means of supplying the comparable outputs or services that are to be supplied by the proposed CDM project activity;
 - (c) The alternatives comply with all applicable and enforced legislation.
124. Where the baseline scenario is prescribed in the approved methodology, no further analysis is required.

Reporting requirement

125. The DOE shall describe whether it considers the listed alternatives to be credible and complete.

7.11.7.4. Investment analysis

Validation requirement

126. If investment analysis has been used to demonstrate the additionality of the proposed CDM project activity, the DOE shall determine whether the proposed CDM project activity would not be:
- (a) The most economically or financially attractive alternative; or
 - (b) Economically or financially feasible without the revenue from the sale of CERs.

Means of validation

127. The DOE shall apply the valid version of the “Guidelines on the assessment of investment analysis” as provided by the Board and other relevant provisions.
128. The DOE shall determine whether the proposed CDM project activity is not the most economically or financially attractive alternative, or that it is not economically or financially feasible without the CDM:¹¹
- (a) The proposed CDM project activity would produce no financial or economic benefits other than CDM-related income. The DOE shall determine whether the documented costs associated with the proposed CDM project activity and the

¹¹ It should be noted the valid version of the “Guidelines on the assessment of investment analysis”, and the requirements of specific methodologies may preclude the use of one of these options in certain scenarios.

- alternatives identified demonstrate that there is at least one alternative which is less costly than the proposed CDM project activity;
- (b) The proposed CDM project activity is less economically or financially attractive than at least one other credible and realistic alternative;
 - (c) The financial returns of the proposed CDM project activity would be insufficient to justify the required investment.
129. To verify the accuracy of financial calculations carried out for any investment analysis, the DOE shall:
- (a) Determine the suitability of the financial indicator selected by the project participants and conduct a thorough assessment of all parameters and assumptions used in calculating such financial indicators, and determine the accuracy and suitability of these parameters using available evidence and applying its expertise in relevant accounting practices;
 - (b) Cross-check the parameters against third-party or publicly available sources, such as invoices or price indices;
 - (c) Review, as appropriate, feasibility reports, public announcements and annual financial reports related to the proposed CDM project activity and the project participants;
 - (d) Assess the correctness of computations carried out and documented by the project participants;
 - (e) Assess, where applicable, the sensitivity analysis by the project participants to determine under what conditions variations in the result would occur, and the likelihood of these conditions.
130. To confirm the suitability of any benchmark applied in the investment analysis, the DOE shall:
- (a) Determine whether the type of benchmark applied is suitable for the type of financial indicator presented;
 - (b) Ensure that any risk premiums applied in determining the benchmark reflect the risks associated with the project type or activity;
 - (c) Determine whether it is reasonable to assume that no investment would be made at a rate of return lower than the benchmark.
131. Where the project participants rely on values from feasibility study reports (FSRs) that are approved by national authorities for proposed CDM project activities, the DOE shall determine whether:
- (a) The FSR is the basis for the decision to proceed with the investment in the project, i.e. that the period of time between the finalization of the FSR and the investment decision is sufficiently short that it is unlikely in the context of the underlying project activity that the input values would have materially changed;
 - (b) The values used in the PDD and associated annexes are fully consistent with the FSR, and where inconsistencies occur the DOE shall assess the appropriateness of the values;

- (c) The input values from the FSR are valid and applicable at the time of investment decision. The DOE shall confirm this on the basis of its specific local and sectoral expertise and by cross-checking or other appropriate means.

Reporting requirement

132. The DOE shall:

- (a) Describe in detail how the parameters used in any financial calculations, including those taken from the FSR, if applicable, have been validated;
- (b) Describe how the suitability of any benchmark applied has been assessed;
- (c) Confirm whether the underlying assumptions are appropriate and the financial calculations are correct.

7.11.7.5. Barrier analysis

Validation requirement

133. If barrier analysis¹² was used to demonstrate the additionality of the proposed CDM project activity, the DOE shall determine whether the proposed CDM project activity faces barriers that:

- (a) Prevent the implementation of this type of proposed CDM project activity;¹³
- (b) Do not prevent the implementation of at least one of the alternatives.

Means of validation

134. The DOE shall determine whether issues that have a direct impact¹⁴ on the financial returns of the proposed CDM project activity are not considered barriers and shall be assessed by investment analysis. This does not refer to either:

- (a) Risk-related barriers, for example risk of technical failure, that could have negative effects on financial performance; or
- (b) Barriers related to the unavailability of sources of finance for the project activity.

135. The DOE shall apply a two-step process in assessing the barrier analysis performed, as follows:

- (a) **Determine whether the barriers are real:** The DOE shall assess the available evidence and/or conduct interviews with relevant individuals (including members of industry associations, government officials or local experts if necessary) to determine whether the barriers listed in the PDD exist. The DOE shall determine whether the existence of barriers is substantiated by independent sources of data

¹² Barriers are issues in project implementation that could prevent a potential investor from pursuing the implementation of the proposed CDM project activity. The identified barriers are only sufficient grounds for demonstration of additionality if they would prevent potential project participants from carrying out the proposed CDM project activity without being registered as a CDM project activity.

¹³ See the valid version of the “Guidelines for objective demonstration and assessment of barriers”.

¹⁴ Defined in this context as those issues whose impacts can be expressed in monetary terms with reasonable certainty.

such as relevant national legislation, surveys of local conditions and national or international statistics. If the existence of a barrier is substantiated only by the opinions of the project participants, the DOE shall not consider this barrier to be adequately substantiated. If the DOE considers, on the basis of its sectoral or local expertise, that a barrier is not real or is not supported by sufficient evidence, it shall raise a CAR to have reference to this barrier removed from the project documentation;

- (b) **Determine whether the barriers prevent the implementation of the proposed CDM project activity but not the implementation of at least one of the possible alternatives:** Since not all barriers present an insurmountable hurdle to a project activity being implemented, the DOE shall apply its local and sectoral expertise to judge whether a barrier or set of barriers would prevent the implementation of the proposed CDM project activity and would not equally prevent implementation of at least one of the possible alternatives, in particular the identified baseline scenario.

Reporting requirement

136. The DOE shall:

- (a) Provide an assessment of each barrier listed in the PDD, which describes how it has undertaken validation of the barrier;
- (b) Provide an overall determination of the credibility of the barrier analysis performed.

7.11.7.6. Common practice analysis

Validation requirement

137. For proposed large-scale CDM project activities, unless the proposed project type is a first of its kind as determined in accordance with the relevant guidelines, the DOE shall assess whether the project participants have conducted a common practice analysis.¹⁵

Means of validation

138. The DOE shall use official sources and its local and sectoral expertise to:

- (a) Assess whether the geographical scope (e.g. the defined region) of the common practice analysis is appropriate for the assessment of common practice related to the project activity's technology or industry type. For certain technologies, the relevant region for assessment will be local and for others it may be transnational/global. If a region other than the entire host country is chosen, the DOE shall assess the explanation of why this region is more appropriate;
- (b) Determine to what extent similar and operational projects (e.g. using a similar technology or practice), other than CDM project activities,¹⁶ have been undertaken in the defined region;

¹⁵ This is a test to complement the investment analysis (step 2 of the additionality tool) or barrier analysis (step 3 of the additionality tool) to confirm that the proposed CDM project activity is not widely observed and commonly carried out in the region.

¹⁶ Registered CDM project activities and proposed CDM project activities that have been published on the UNFCCC website for global stakeholder consultation as part of the validation processes.

- (c) Assess, if similar and operational projects, other than CDM project activities, are already “widely observed and commonly carried out” in the defined region, whether there are essential distinctions between the proposed CDM project activity and the other similar activities.

Reporting requirement

139. The DOE shall:

- (a) Describe how the geographical scope of the common practice analysis has been validated, considering the technology or industry type to which the proposed CDM project activity belongs;
- (b) Describe how it has undertaken an assessment of the existence of similar projects;
- (c) Describe how it has assessed the essential distinctions between the proposed CDM project activity and any similar projects that are widely observed and commonly carried out;
- (d) Confirm whether the proposed CDM project activity is not common practice.

7.11.8. Emission reductions

Validation requirement

140. The DOE shall determine whether the steps taken and the equations and parameters applied in the PDD or PoA-DD and CPA-DD to calculate project emissions, baseline emissions, leakage and emission reductions comply with the requirements of the selected methodology including applicable tool(s) and, where applicable, the selected standardized baseline and the “Standard for sampling and surveys for CDM project activities and programme of activities”.

Means of validation

141. Where the methodology and, where applicable, the standardized baseline allows for selection between options for equations or parameters, the DOE shall determine whether adequate justification has been provided (based on the choice of the baseline scenario, context of the proposed CDM project activity or PoA and CPA and other evidence provided) and that the correct equations and parameters have been used, in accordance with the methodology selected¹⁷ including applicable tool(s) and, where applicable, the selected standardized baseline.
142. The DOE shall verify the justification given in the PDD or PoA-DD and CPA-DD for the choice of data and parameters used in the equations:
- (a) **Data and parameters fixed ex ante:** If data and parameters will not be monitored throughout the crediting period of the proposed CDM project activity or CPA but have already been determined and will remain fixed throughout the crediting period, the DOE shall determine whether all data sources and

¹⁷ For proposed CDM project activities or CPAs that have both A/R and non-A/R components, in order to avoid double counting of emission sources, the emissions associated with A/R activity shall be accounted for and clearly documented by the proposed A/R CDM project activity or CPA (see EB 25 report, paragraphs 38 and 48).

assumptions are appropriate and calculations are correct as applicable to the proposed CDM project activity or PoA and CPA, and will result in an accurate or otherwise conservative estimate of the emission reductions. If the selected methodology requires that any of these data and parameters be determined in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, the DOE shall determine whether the sampling efforts were undertaken in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”;

- (b) **Data and parameters to be monitored:** If data and parameters will be monitored or estimated on implementation and hence become available only after validation of the proposed CDM project activity or PoA and CPA, the DOE shall determine whether the estimates provided in the PDD or PoA-DD and CPA-DD for these data and parameters are reasonable. If the selected methodology requires that any of these estimates be determined in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, the DOE shall determine whether the sampling efforts were undertaken in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”.
143. The DOE shall determine whether the global warming potentials (GWPs) were correctly applied in the PDD or PoA-DD and CPA-DD in accordance with relevant requirements in the Project standard.

Reporting requirement

144. The DOE shall describe the steps taken to assess the requirements and provide an opinion as to whether:
- (a) All assumptions and data used by the project participants or the coordinating/managing entity are listed in the PDD or PoA-DD and CPA-DD, including their references and sources;
 - (b) All documentation used by the project participants or the coordinating/managing entity as the basis for assumptions and source of data is correctly quoted and interpreted in the PDD or PoA-DD and CPA-DD;
 - (c) All values used in the PDD or PoA-DD and CPA-DD including GWPs are considered reasonable in the context of the proposed CDM project activity or PoA and CPA;
 - (d) The baseline methodology, any corresponding tool(s) and, where applicable, the standardized baseline have been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions;
 - (e) All estimates of the baseline emissions can be replicated using the data and parameter values provided in the PDD or PoA-DD and CPA-DD;
 - (f) The sampling efforts were undertaken in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, where the selected methodology requires that the data and parameters be determined in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”.
145. The DOE shall describe how it has verified the data and parameters used in the equations, including references to any other data sources used.

7.11.9. Monitoring plan

7.11.9.1. General

146. If the project participants or coordinating/managing entity have included a monitoring plan in the PDD or PoA-DD and CPA-DD for validation for registration of the proposed CDM project activity or PoA and CPA, the DOE shall apply the requirements in section 7.11.9.2 below.
147. If the project participants or coordinating/managing entity have chosen to delay the submission of the monitoring plan for the proposed CDM project activity or PoA and CPA, the DOE shall apply the requirements in section 7.11.9.3 below.

7.11.9.2. Validation of monitoring plan

Validation requirement

148. The DOE shall determine whether the description of the monitoring plan included in the PDD or PoA-DD and CPA-DD complies with the approved monitoring methodology including applicable tool(s) and, where applicable, the approved standardized baseline and, where applicable, the “Standard for sampling and surveys for CDM project activities and programme of activities”.

Means of validation

149. The DOE shall apply a three-step process to meet the above requirement:
- (a) To assess compliance of the monitoring plan with the approved methodology including applicable tool(s) and, where applicable, the approved standardized baseline, the DOE shall:
 - (i) Identify the list of parameters required by the selected methodology including applicable tool(s) and, where applicable, the selected standardized baseline by means of document review;
 - (ii) Confirm that the description of the monitoring plan contains all necessary parameters, that they are described and that the means of monitoring described in the plan complies with the requirements of the methodology including applicable tool(s) and, where applicable, the standardized baseline;
 - (b) To assess the feasibility of the plan the DOE shall, by means of review of the documented procedures, interviews with relevant personnel, project plans and any on-site inspection of the proposed CDM project activity or CPA, assess whether:
 - (i) The monitoring arrangements described in 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 to ensure that the emission reductions achieved by/resulting from the proposed CDM project activity or PoA and CPA can be reported ex post and verified;

- (c) To determine whether the proposed sampling plan provides parameter value estimates in an unbiased and reliable manner, where the project participants or the coordinating/managing entity applied a sampling approach to determine data and parameters, the DOE shall assess the proposed sampling plan in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”.

Reporting requirement

150. The DOE shall:

- (a) State its opinion on the compliance of the described monitoring plan with the requirements of the methodology including applicable tool(s), the standardized baseline and, where applicable, the “Standard for sampling and surveys for CDM project activities and programme of activities”;
- (b) Describe the steps undertaken to assess whether the monitoring arrangements described in the monitoring plan are feasible within the project design;
- (c) State its opinion on the project participants’ or coordinating/managing entity’s ability to implement the described monitoring plan.

7.11.9.3. Delayed validation of monitoring plan

Validation requirement

151. The DOE shall confirm whether the project participants or coordinating/managing entity have chosen to delay the submission of the monitoring plan for the proposed CDM project activity or PoA and CPA.

Means of validation

152. The DOE shall determine whether the relevant sections for the monitoring plan in the PDD or PoA-DD and CPA-DD do not contain the information related to the monitoring plan and clearly state that the delayed submission of the monitoring plan has been chosen by the project participants or coordinating/managing entity.

Reporting requirement

153. The DOE shall document the decision taken by the project participants or coordinating/managing entity to delay the submission of the monitoring plan.

7.12. Duration and crediting period

Validation requirement

154. The DOE shall determine whether the project participants or coordinating/managing entity defined the following on the duration and crediting period of the proposed CDM project activity or CPA in accordance with relevant requirements in the Project standard:
- (a) Start date of the proposed CDM project activity or CPA;
 - (b) Expected operational lifetime;
 - (c) Type and duration of the crediting period;

- (d) Start date of the crediting period.

Means of validation

155. The DOE shall assess the information contained in the PDD or CPA-DD by means of a document review, use of official sources and its local and sectoral expertise, interviews with relevant personnel and/or on-site inspection(s).

Reporting requirement

156. The DOE shall describe the steps taken to assess, and state its opinion on, the compliance of the information contained in the PDD or CPA-DD with the relevant requirements in the Project standard.

7.13. Environmental impacts

Validation requirement

157. The DOE shall determine whether the project participants or the coordinating/managing entity conducted an analysis of the environmental impacts of the proposed CDM project activity or PoA and/or CPA, including transboundary impacts, and whether those impacts are considered significant by the project participants or the coordinating/managing entity or by the host Party.
158. The DOE shall also determine whether the project participants or the coordinating/managing entity conducted an environmental impact assessment, if considered significant by the project participants or the coordinating/managing entity or by the host Party, in accordance with the host Party's procedures.

Means of validation

159. The DOE shall assess the above requirements by means of a document review and/or using local official sources and expertise.

Reporting requirement

160. The DOE shall indicate whether the project participants or the coordinating/managing entity have undertaken an analysis of environmental impacts and, if considered significant by the project participants or the coordinating/managing entity or by the host Party, an environmental impact assessment in accordance with procedures as required by the host Party.

7.14. Local stakeholder consultation

Validation requirement

161. The DOE shall determine whether the project participants or the coordinating/managing entity have completed a local stakeholder consultation process and that due steps were taken to engage stakeholders and solicit comments for the proposed CDM project activity or PoA and/or CPA.

Means of validation

162. The DOE shall, by means of document review and interviews with local stakeholders and/or the DNA as appropriate, determine whether:
- (a) Comments have been invited from local stakeholders that are relevant for the proposed CDM project activity or PoA and/or CPA;
 - (b) The summary of the comments received, as provided in the PDD or PoA-DD and/or CPA-DD, is complete;
 - (c) The project participants or the coordinating/managing entity have taken due account of all comments received, and have described this process in the PDD or PoA-DD and/or CPA-DD;
 - (d) The consultation process complied with, if any, applicable national regulations and was completed before:
 - (i) The start date of the proposed CDM project activity or PoA and/or CPA as defined in the “Glossary: CDM terms”;
 - (ii) The submission of the PDD or PoA-DD and CPA-DD to the DOE for validation.
163. If the DOE used interviews with local stakeholders and/or the DNA as a means of validation as referred to in paragraph 162 above, and if the local stakeholders and/or the DNA provided no response to the DOE’s request for an interview within 14 days of the request being made, the DOE may proceed with the information available.
164. The DOE, when validating the letter of approval for the proposed CDM project activity or PoA from the host Party, shall request the DNA to forward any complaints received by the DNA from local stakeholders after the completion of the local stakeholder consultation in accordance with the Project cycle procedure. If the DOE receives such complaints forwarded from the DNA, it shall promptly forward them to the project participants or the coordinating/managing entity and thereafter determine whether the project participants or the coordinating/managing entity have duly taken them into account. The DOE may proceed with the validation with the complaints received within 14 days of the request for forwarding, if any.
165. The DOE shall determine whether changes to the PDD or PoA-DD and/or CPA-DD are made after the invitation of comments from local stakeholders. If the DOE identifies such changes, the DOE shall assess whether:
- (a) The comments received through the local stakeholder consultation are still valid;
 - (b) The scope of the local stakeholders engaged is still valid.

Reporting requirement

166. The DOE shall:
- (a) Describe the steps taken to assess the adequacy of the local stakeholder consultation;
 - (b) Provide an opinion on the adequacy of the local stakeholder consultation;

- (c) Provide an opinion on whether the complaints referred to in paragraph 164 above, if any, have been duly taken into account;
- (d) Provide an opinion on the validity of the comments received through the local stakeholder consultation and the scope of the local stakeholders engaged in cases referred to in paragraph 165 above.

7.15. Validation status and outcomes, opinion and report

7.15.1. Validation status and outcomes

167. The DOE shall provide an update of the status of its validation activity in accordance with the Project cycle procedure.

7.15.2. Validation opinion

168. The DOE shall include a statement of the likelihood of the proposed CDM project activity or PoA and CPA achieving the anticipated emission reductions stated in the PDD or PoA-DD and CPA-DD.
169. The DOE shall inform the project participants or the coordinating/managing entity of the validation outcome. Notification to the project participants or the coordinating/managing entity shall include:
- (a) A confirmation of validation and date of submission of the validation report to the Board; or
 - (b) An explanation of reasons for non-acceptance if the proposed CDM project activity, PoA or CPA, as documented, is determined not to fulfil the requirements for validation.
170. The DOE shall provide either:
- (a) A positive validation opinion in its validation report that is submitted as a request for registration if the DOE determines that the proposed CDM project activity, PoA or CPA complies with the applicable CDM requirements; or
 - (b) A negative validation opinion in its validation report explaining the reason for its opinion if the DOE determines that the proposed CDM project activity, PoA or CPA does not fulfil the applicable CDM requirements.¹⁸
171. The DOE shall include the following in its opinion:
- (a) A summary of the validation methodology and process used and the validation criteria applied;
 - (b) A description of project components or issues not covered by the validation process;
 - (c) A summary of the validation conclusions;
 - (d) A statement on the validation of the expected emission reductions;

¹⁸ This does not cover the case in which the project participants or the coordinating/managing entity failed to inform the secretariat, or informed it but not within the required time frame, of the progress of the proposed CDM project activity or PoA every subsequent two years after the initial notification of prior consideration of the CDM in accordance with the Project cycle procedure.

- (e) A statement as to whether the proposed CDM project activity, PoA or CPA meets the stated criteria.

7.15.3. Validation report

- 172. The DOE contracted to conduct validation for registration of the proposed CDM project activity shall prepare a validation report for registration of the project activity using the valid version of the validation report form for registration of CDM project activities, taking into account the grace period of the form if it has been revised.
- 173. The DOE contracted to conduct validation for registration of the proposed CDM PoA shall prepare a validation report for registration of the PoA and a validation report(s) for inclusion of the CPAs using the valid version of the validation report form for registration of CDM PoAs and the validation report form for inclusion of CDM CPAs, taking into account the grace period of the form if it has been revised.
- 174. When completing the validation report form for registration of CDM project activities or PoAs or the validation report form for inclusion of CDM CPAs, the DOE shall follow the instructions therein.
- 175. The DOE shall report the results of its assessment in the validation report.
- 176. In its validation report, the DOE shall provide the following:
 - (a) A summary of the validation process and its conclusions;
 - (b) Results of the dialogue between the DOE and the project participants or the coordinating/managing entity, as well as any adjustments made to the project or programme design following stakeholder consultation. It shall reflect the responses to CARs and CLs, identification of FARs, and discussions on and revisions to project or programme documentation;
 - (c) All its applied approaches, findings and conclusions as to requirements set out in sections 7.4 to 7.14 above;
 - (d) A validation opinion;
 - (e) A list of on-site inspections, interviewees, documents reviewed and sampling approaches used by the DOE. Where the DOE applied a sampling approach to the on-site inspection, the DOE shall include a description of how the sample size was determined and field check was carried out;
 - (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 inspection;
 - (g) Information on quality control within the team and in the validation process;
 - (h) Appointment certificates or curricula vitae of the DOE's validation team members, technical experts and internal technical reviewers for the proposed CDM project activity, PoA or CPA.
- 177. The DOE shall submit the validation report, along with the supporting documents, to the Board as part of the request for registration of a project activity or PoA as a CDM project activity or PoA in accordance with the Project cycle procedure.

178. If the DNA has forwarded complaints from local stakeholders to the DOE during the validation in accordance with paragraph 164 above, the DOE shall, once the request for registration is published on the UNFCCC CDM website, inform the DNA and the complainants of the publication of the validation report.
179. The DOE shall request the secretariat to withdraw the request for registration of the proposed CDM project activity or PoA in accordance with the Project cycle procedure, if the project participants or the coordinating/managing entity requested the DOE to withdraw the request for registration or if the DOE has revised its validation report based on new insights or information.

8. Specific validation requirements on registration of project activities and programmes of activities

180. For certain specific validation activities such as proposed small-scale CDM project activities, afforestation and reforestation CDM project activities, carbon dioxide capture and storage CDM project activities and CDM programmes of activities, the DOE shall comply with the general validation requirements set out in the sections above as well as those that follow, including the simplified modalities and procedures for small-scale project activities, the modalities and procedures for afforestation and reforestation project activities,¹⁹ the modalities and procedures for carbon dioxide capture and storage in geological formations as clean development mechanism project activities²⁰, and the “Standard: Demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programmes of activities”.

8.1. Small-scale project activities

8.1.1. Project activity type and eligibility

Validation requirement

181. The DOE shall determine whether the proposed CDM project activity meets the small-scale eligibility requirements.²¹

Means of validation

182. For a proposed CDM project activity that is within the small-scale project activity threshold but applies a large-scale approved methodology, the DOE shall determine whether this project activity follows the modalities and procedures for large-scale project activities.
183. The DOE shall determine whether:
- (a) The proposed CDM project activity qualifies within the thresholds of the three possible types of small-scale project activities. It may include more than one

¹⁹ See decision 5/CMP.1, annex.

²⁰ See decision 10/CMP.7, annex.

²¹ See the simplified modalities and procedures for small-scale CDM project activities presented under decision 4/CMP.1, annex II.

component; for example, a type III methane recovery component activity and a type I electricity component activity;²²

- (b) The proposed CDM project activity conforms to one or more of the approved small-scale methodologies applied in conjunction with the general guidelines to SSC CDM methodologies;²³

Reporting requirement

- 184. The DOE shall indicate whether the proposed CDM project activity meets the eligibility criteria for small-scale project activities.

8.1.2. Bundling of project activity

Validation requirement

- 185. The DOE shall determine whether the bundle of proposed small-scale CDM project activities is designed in accordance with the applicable requirements in the “General principles for bundling” if project participants bring together more than one proposed small-scale CDM project activity as a bundle.
- 186. A single DOE may validate the bundle of proposed small-scale CDM project activities.

Means of validation

- 187. The DOE shall assess the compliance with the applicable requirements in the “General principles for bundling” by means of a document review, interview with relevant personnel and/or any on-site inspection of the project sites.

Reporting requirement

- 188. The DOE shall:
 - (a) Report its opinion on the compliance of the bundle of proposed small-scale CDM project activities with the applicable requirements in the “General principles for bundling”;
 - (b) Describe the steps taken to assess the compliance.

8.1.3. Debundling of project activity

Validation requirement

- 189. The DOE shall determine whether the proposed small-scale CDM project activity is not a debundled component of a large-scale CDM project activity in accordance with the “Guidelines on assessment of debundling for SSC project activities”.²⁴

²² See EB 28 report, paragraphs 56 and 57, for guidance on size limits for the components.

²³ See EB 54 report, paragraph 37 and the valid version of the “General guidelines to SSC methodologies” for further clarification.

²⁴ If the proposed small-scale CDM project activity is deemed to be a debundled component but the total size of such an activity combined with the previous registered small-scale CDM project activity does not exceed the limits for small-scale project activities, then the project activity can qualify to use the simplified modalities and procedures for small-scale project activities.

Means of validation

- 190. The DOE shall determine the proposed small-scale CDM project activity to be a debundled component of a large-scale CDM project activity if there is a registered small-scale CDM project activity or an application to register another proposed small-scale CDM project activity.
- 191. The DOE shall, where appropriate, take into account specific debundling requirements for Type I project activities and small-scale transport project activities.

Reporting requirement

- 192. The DOE shall report its conclusion and specific details on how it assessed whether the proposed small-scale CDM project activities are not a debundled component of a large-scale activity.

8.1.4. Demonstration of additionality

Validation requirement

- 193. The DOE shall determine whether the proposed small-scale CDM project activity is additional in accordance with CDM requirements applicable for small-scale CDM project activities.
- 194. Paragraph 108 above applies to a proposed small-scale CDM project activity using an approved standardized baseline that standardizes additionality instead of paragraph 193 above.

Means of validation

- 195. The DOE shall refer to the “Guidelines on the demonstration of additionality of small-scale project activities” and the “Non-binding best practice examples to demonstrate additionality for SSC project activities” or any applicable additionality tool.
- 196. In the case of Type I project activities up to 5 MW (or an appropriate equivalent) that employ renewable energy as their primary technology, Type II energy efficiency project activities that aim to achieve energy savings at a scale of no more than 20 GWh per year (or an appropriate equivalent), and Type III project activities that aim to achieve emissions reductions at a scale of no more than 20 kt CO₂e per year, instead of paragraphs 122–139 above, the DOE shall assess the relevant criteria to establish the automatic additionality for these project activities in accordance with the “Guideline: Demonstrating additionality of microscale project activities”.
- 197. Paragraph 111 above applies to a proposed small-scale CDM project activity using an approved standardized baseline that standardizes additionality instead of paragraphs 195 and 196 above.

Reporting requirement

- 198. The DOE shall describe all steps taken, and sources of information used to cross-check the information contained in the PDD.

8.1.5. Environmental impacts

Validation requirement

199. The following applies to a proposed small-scale CDM project activity instead of paragraphs 157 and 158 above: The DOE shall determine whether the project participants or the coordinating/managing entity conducted an analysis of the environmental impacts of the proposed small-scale CDM project activity, if required by the host Party.

Reporting requirement

200. The following applies to a proposed small-scale CDM project activity instead of paragraph 160 above: The DOE shall indicate whether the project participants or the coordinating/managing entity have undertaken an analysis of environmental impacts if required by the host Party.

8.2. Afforestation or reforestation project activities

201. The DOE shall determine whether specific requirements as defined in the modalities and procedures for A/R project activities have been followed, including:

- (a) Project boundary for proposed A/R CDM project activities;
- (b) Selection of carbon pools;
- (c) Eligibility of land;
- (d) Approach proposed to address non-permanence;
- (e) Timing of management activities, including harvesting cycles, and verifications;
- (f) Socio-economic and environmental impacts, including impacts on biodiversity and natural ecosystems.

8.2.1. Project boundary

Validation requirement

202. Paragraphs 203–206 below apply to a proposed A/R CDM project activity instead of paragraphs 91–96 above.
203. The DOE shall confirm whether the PDD contains a description of the project boundary that delineates discrete areas of land planned for the proposed A/R CDM project activity under the control of the project participants.²⁵

Means of validation

204. The DOE shall, through document review and/or interviews, determine whether the project participants for all areas of land planned for the proposed A/R CDM project activity:
- (a) Have already established control over afforestation or reforestation activities; or

²⁵ The proposed A/R CDM project activity may contain more than one discrete area of land.

(b) Have control over afforestation or reforestation.

205. The DOE shall confirm that the control has included at minimum the exclusive right, defined in a way acceptable under the legal system of the host Party, to perform the A/R activity with the aim of achieving net anthropogenic GHG removals by sinks. If the total number of documents to be reviewed and persons/entities to be interviewed is not less than 10, then the DOE may apply a sampling approach.

Reporting requirement

206. The DOE shall describe the documentation assessed and/or oral statements made by persons interviewed (if any) and determine their acceptability under the legal system of the host Party. If the DOE has applied a sampling approach, it shall also describe how many sites have been assessed and how these sites were selected.

8.2.2. Selection of carbon pools

Validation requirement

207. The DOE shall determine whether the carbon pools to be considered in the proposed A/R CDM project activity were selected in accordance with the requirements of the selected methodology.

Means of validation

208. The DOE shall confirm that information has been provided to justify the exclusion of certain carbon pools if the methodology allows for such an option. In doing so, the DOE shall confirm that all documents referred to in the PDD are correctly quoted and interpreted. If relevant, the DOE shall cross-check the information provided in the PDD with other available information from public sources or local experts.

Reporting requirement

209. If the methodology allows for the option to exclude certain pools and this option is selected by project participants, the DOE shall provide a statement as to whether the selection of carbon pools complies with the selected methodology, and whether the exclusion is justified.

8.2.3. Eligibility of land

Validation requirement

210. The DOE shall confirm that the land within the planned project boundary is eligible for a proposed A/R CDM project activity.

Means of validation

211. The DOE shall validate the above requirement based on a review of information that reliably discriminates between forest and non-forest land according to the particular thresholds adopted by the host Party (exemplary sources are listed in the above-mentioned procedures) and an on-site inspection.

Reporting requirement

212. The DOE shall describe how the validation of the eligibility of the land has been performed, by detailing the data sources assessed and by describing its observations during the on-site inspection. The DOE shall provide a statement as to whether the entire land within the project boundary is eligible for a proposed A/R CDM project activity.

8.2.4. Addressing non-permanence

Validation requirement

213. The DOE shall confirm that the project participants specified the approach selected to address non-permanence.

Means of validation

214. The DOE shall review the PDD to ensure an approach to address non-permanence is selected in accordance with the relevant provisions in the modalities and procedures for afforestation and reforestation project activities.

Reporting requirement

215. The DOE shall confirm whether the approach selected by the project participants to address non-permanence has been specified in the PDD.

8.2.5. Timing of management activities, including harvesting cycles, and verifications

Validation requirement

216. The DOE shall determine whether the PDD describes the planned management activities, including harvesting cycles, and verifications such that a systematic coincidence of verification and peaks in carbon stocks would be avoided.

Means of validation

217. The DOE shall review the forest management plan and the monitoring plan for the proposed A/R CDM project activity to confirm that a systematic coincidence of verification and peaks in carbon stocks is avoided.

Reporting requirement

218. The DOE shall describe how the project participants have ensured that a systematic coincidence of verification and peaks in carbon stocks would be avoided.

8.2.6. Establishment and description of baseline scenario

219. The following applies to a proposed A/R CDM project activity instead of paragraphs 97 and 102 above: The DOE shall determine whether the baseline identified for the proposed A/R CDM project activity is the scenario for each stratum of the proposed A/R CDM project activity, including the land use that would occur in the absence of the proposed A/R CDM project activity.
220. The following applies to a proposed A/R CDM project activity instead of paragraph 103 above: The DOE shall determine whether, drawing on its knowledge of the sector and/or advice from local experts, all applicable CDM requirements have been taken into

account in the identification of the baseline scenario for the proposed A/R CDM project activity, as well as relevant national and/or sectoral policies and circumstances, such as historical land use practices, without creating perverse incentives that may impact host Parties' contributions to the ultimate objective of the Convention in the following manner: national and/or sectoral land-use policies or regulations, which give comparative advantages to afforestation/reforestation activities and have been implemented since the adoption by the COP of the CDM M&Ps (decision 17/CP.7, 11 November 2001), need not be taken into account in developing a baseline scenario (i.e. the baseline scenario could refer to a hypothetical situation without the national and/or sectoral policies or regulations being in place).

8.2.7. Emission reductions

221. The following applies to a proposed A/R CDM project activity instead of paragraph 140 above: The DOE shall determine whether the steps taken and the equations and parameters applied in the PDD to calculate baseline net GHG removals by sinks, actual net GHG removals by sinks, leakage, and net anthropogenic GHG removals by sinks comply with the requirements of the selected methodology including applicable tool(s) and, where applicable, the selected standardized baseline.
222. The following applies to a proposed A/R CDM project activity instead of paragraph 144(f) above: The sampling efforts were undertaken in accordance with the selected methodology including applicable tool(s), if the project participants applied the sampling approach to determine data and parameters in accordance with the selected methodology including applicable tool(s).

8.2.8. Socio-economic and environmental impacts

Validation requirement

223. Paragraphs 224–228 below apply to a proposed A/R CDM project activity instead of paragraphs 157–160 above.
224. The DOE shall validate the documentation received from the project participants on their analysis of the socio-economic and environmental impacts, including impacts on biodiversity and natural ecosystems, and impacts outside the project boundary of the proposed A/R CDM project activity.

Means of validation

225. The DOE shall confirm the above requirement by means of a document review and/or using local official sources and expertise.
226. If the above-mentioned analysis leads to the conclusion that a negative impact that may be considered significant by the project participants or the host Party has been detected, then the DOE shall determine whether a socio-economic impact assessment and/or an environmental impact assessment has been undertaken in accordance with relevant host Party regulations, and the outcome of such impact assessment is summarized in the PDD.

Reporting requirement

227. The DOE shall confirm whether the project participants have undertaken an analysis of the socio-economic and environmental impacts and, if considered significant by the

project participants or the host Party, a socio-economic impact assessment and/or an environmental impact assessment in accordance with relevant host Party regulations.

228. The DOE shall also note whether the outcome of such impact assessment has been summarized in the PDD and whether a description of the planned monitoring and remedial measures to address the negative impacts has been included in the PDD.

8.3. Small-scale afforestation or reforestation project activities

229. The DOE shall determine whether:

- (a) The proposed CDM project activity complies with the definition and limit for the small-scale A/R project activities;²⁶
- (b) The proposed CDM project activity complies with one of the types of small-scale A/R project activities defined in appendix B of the annex to decision 6/CMP.1 and qualifies to apply one of the approved simplified baseline and monitoring methodologies for small-scale afforestation and reforestation project activities;
- (c) The proposed CDM project activity is not a debundled component of a large-scale A/R CDM project activity, in accordance with the rules defined in appendix C of the annex to decision 6/CMP.1;
- (d) The proposed CDM project activity has been developed or implemented by low-income communities and individuals as confirmed by the host Party.²⁷

8.4. Carbon dioxide capture and storage project activities

230. The DOE shall determine whether specific requirements as defined in the modalities and procedures for CCS project activities have been followed, including:

- (a) Participation requirements for proposed CCS CDM project activities;
- (b) Selection and characterization of the geological storage site;
- (c) Risk and safety assessment;
- (d) Environmental and socioeconomic impact assessment;
- (e) Liability;
- (f) Requirements for financial provision;
- (g) Monitoring for proposed CCS CDM project activities;
- (h) Project boundary for proposed CCS CDM project activities;
- (i) Authorization for proposed CCS CDM project activities.

²⁶ See decision 9/CMP.3, which revised decision 5/CMP.1, annex, paragraph 1(i).

²⁷ See decision 5/CMP.1, annex paragraph 1(i).

8.4.1. Participation requirements

Validation requirement

231. The DOE shall determine whether the participation requirements as set out in the section “Participation requirements of host Party for CCS project activities” of the Project cycle procedure are satisfied.

Means of validation

232. The DOE shall determine whether:
- (a) The host Party has submitted the expression of its agreement to the UNFCCC secretariat to allow the implementation of CCS project activities on its territory;
 - (b) The host Party has established laws and/or regulations which meet the requirements set out in the section “Participation requirements of host Party for CCS project activities” of the Project cycle procedure.

Reporting requirement

233. The DOE shall describe how the host Party’s laws and/or regulations meet the requirements set out in the section “Laws and regulations of host Party for CCS project activities” of the Project cycle procedure.

8.4.2. Selection and characterization of the geological storage site

Validation requirement

234. The DOE shall determine whether:
- (a) The geological storage site has been characterized and selected in accordance with the section “Selection and characterization of the geological storage site” of the Project standard;
 - (b) The conditions set out in the section “Selection and characterization of the geological storage site” of the Project standard have been fulfilled.

Means of validation

235. The DOE shall determine whether:
- (a) The selection and characterization of the geological storage site fulfils the requirements set out in the section “Selection and characterization of the geological storage site” of the Project standard;
 - (b) All the steps mentioned in the section “Selection and characterization of the geological storage site” of the Project standard have been performed for the project activity;
 - (c) Relevant information is used for the selection and characterization of the geological storage site, in accordance with the section “Selection and characterization of the geological storage site” of the Project standard.

Reporting requirement

236. The DOE shall describe all the steps taken, and sources of information used to validate the PDD. The DOE shall describe how it has determined that the evidence assessed is credible, where appropriate.
237. The DOE shall also describe how the requirements set out in the section “Selection and characterization of the geological storage site” of the Project standard have been fulfilled.

8.4.3. Risk and safety assessment

Validation requirement

238. The DOE shall determine whether the risk and safety assessment has been carried out in accordance with:
- (a) The laws and regulations of the host Party, as applicable;
 - (b) The provisions set out in the section “Risk and safety assessment” of the Project standard.

Means of validation

239. The DOE shall determine whether:
- (a) The risk and safety assessment has been carried out in accordance with the laws and regulations of the host Party;
 - (b) All the requirements set out in the section “Risk and safety assessment” of the Project standard have been met for the proposed CCS CDM project activity;
 - (c) The five steps for assessing the potential risk of the proposed CCS CDM project activity, as set out in the section “Risk and safety assessment” of the Project standard, have been followed.

Reporting requirement

240. The DOE shall indicate whether the project participants have undertaken a risk and safety assessment in accordance with the laws and regulations as required by the host Party.
241. The DOE shall describe how the requirements set out in the section “Risk and safety assessment” of the Project standard have been fulfilled.

8.4.4. Environmental and socioeconomic impact assessment

Validation requirement

242. The DOE shall confirm that the environmental and socioeconomic impact assessment has been carried out in accordance with:
- (a) The laws and regulations of the host Party, as applicable; and
 - (b) The provisions set out in the section “Environmental and socioeconomic impact assessments” of the Project standard.

243. The DOE shall determine whether the results of the assessments referred to in paragraphs 238 and 242 above confirm the technical and environmental viability of the proposed CCS CDM project activity.

Means of validation

244. The DOE shall determine whether:
- (a) The environmental and socioeconomic impact assessment has been carried out as per the requirements mentioned in the paragraphs above;
 - (b) The results of the risk and safety assessment and environmental and socioeconomic impact assessment confirm the technical and environmental viability of the proposed CCS CDM project activity.

Reporting requirement

245. The DOE shall:
- (a) Describe how the environmental and socioeconomic impact assessment complies with the laws and regulations of the host Party;
 - (b) Describe how it has assessed that the requirements set out in the section “Environmental and socioeconomic impact assessments” of the Project standard are met for the proposed CCS CDM project activity;
 - (c) Describe how it has validated the compliance of the detailed description of the planned monitoring and remedial measures to address any environmental and socioeconomic impacts identified in accordance with the procedures as required by the host Party;
 - (d) State whether the results of the assessments confirm the technical and environmental viability of the proposed CCS CDM project activity.

8.4.5. Liability

Validation requirement

246. The DOE shall determine whether the allocation and transfer of liability have been agreed in accordance with:
- (a) The laws and regulations of the host Party, as applicable; and
 - (b) The requirements set out in the section “Liability” of the Project standard.

Means of validation

247. The DOE shall determine whether, in accordance with the requirements mentioned above:
- (a) The allocation and transfer of liability has been agreed;
 - (b) The proposed allocation and transfer of liability is feasible and implementable.

Reporting requirement

248. The DOE shall:

- (a) Describe how the proposed allocation and transfer of liability complies with the requirements mentioned in the section “Liability” in the Project standard;
- (b) Describe how it assessed whether the allocation and transfer of liability is feasible and implementable;
- (c) Confirm that the obligation of liability shall reside with the project participant(s) during the operational phase and any time thereafter until a transfer of liability to the host Party has been effected.

8.4.6. Requirements for financial provision

Validation requirement

249. The DOE shall determine whether financial provisions have been put in place by the project participants in accordance with the requirements set out in the section “Requirements for financial provision” of the Project standard.

Means of validation

250. The DOE shall confirm that:
- (a) The project participants have established financial provisions in accordance with the requirements mentioned above;
 - (b) The financial provision is sufficient to cover all aspects defined in the section “Requirements for financial provision” of the Project standard;
 - (c) The type and amount of financial provision is described in the PDD;
 - (d) The financial provision shall, in accordance with the laws and regulations of the host Party, be transferable to the host Party upon fulfilment of all obligations of the project participants in accordance with the CCS-related requirements in the Project standard and the laws and regulations of the host Party, or upon insolvency of the project participants.

Reporting requirement

251. The DOE shall:
- (a) Describe the steps taken to assess the relevant information contained in the PDD against the criteria set out in the section “Requirements for financial provision” of the Project standard;
 - (b) Describe how the financial provision is sufficient to cover all aspects defined in the section “Requirements for financial provision” of the Project standard;
 - (c) Describe the type and amount of the financial provision;
 - (d) Describe the sources of information used to confirm how the financial provision shall be transferred to the host Party, upon fulfilment of all obligations of the project participants in accordance with CCS-related requirements in the Project standard and the laws and regulations of the host Party, or upon insolvency of the project participants;
 - (e) Confirm that the financial provision is guaranteed to be transferable to the host Party upon insolvency of the project participant(s).

8.4.7. Monitoring

Validation requirements

252. The following applies instead of paragraph in sub-section “General” in sub-section “Monitoring plan” in the section “Design requirements for all project types” of the Project standard:
253. The DOE shall confirm that the provisions in the PDD for monitoring, including the monitoring plan, are in accordance with the selected methodology, the requirements set out in the section “Monitoring” of the Project standard and all other applicable CDM rules and requirements.

Means of validation

254. The DOE shall apply a two-step process to meet the requirement mentioned in paragraph 253 above:
- (a) In order to assess the compliance of the monitoring plan with the CCS modalities and procedures, the DOE shall:
 - (i) Identify the list of parameters, information, provisions for history matching and numerical models used to characterize the geological storage site required as set out in the section “Monitoring” of the Project standard by means of a document review;
 - (ii) Confirm that the description of the monitoring plan contains all necessary parameters, information, provisions for history matching and numerical models used to characterize the geological storage site and that the means of monitoring described in the plan complies with the requirements of the section “Monitoring” of the Project standard;
 - (b) In order to assess the implementation of the plan the DOE shall, by means of reviewing the documented procedure, interviewing relevant personnel, reviewing project plans and any on-site inspection of the proposed project activity site, determine whether:
 - (i) The monitoring arrangements described in 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 to ensure that the monitoring plan is in accordance with the section “Monitoring” of the Project standard and in all other CDM rules and requirements and the parameters can be reported ex post and verified.
255. The DOE shall use official sources and its local and sectoral expertise to confirm that the project participants have provided the description and analysis of the environmental conditions in the area of geological storage site prior to any storage of carbon dioxide in accordance with paragraph 254 above.

Reporting requirement

256. The DOE shall:

- (a) State its opinion on the compliance of the described monitoring plan with the requirements of the section “Monitoring” of the Project standard;
- (b) Describe the steps taken to assess whether the monitoring arrangements described in the monitoring plan are feasible within the project design;
- (c) State its opinion on the project participants’ ability to implement the described monitoring plan;
- (d) State its opinion on the description and analysis of environmental conditions in the area of the geological storage site prior to any storage of carbon dioxide.

8.4.8. Project boundary

Validation requirement

257. The DOE shall confirm that the PDD description of the project boundary of a proposed CCS CDM project activity includes all above-ground components, including, where applicable, the following:

- (a) The installation where the carbon dioxide is captured;
- (b) Any treatment facilities;
- (c) Transportation equipment, including pipelines and booster stations along a pipeline, or offloading facilities in the case of transportation by ship, rail or road tanker;
- (d) Any reception facilities or holding tanks at the injection site;
- (e) The injection facility;
- (f) Subsurface components, including the geological storage site and all potential sources of seepage, as determined during the characterization and selection of the geological storage site.

258. The DOE shall also confirm that the project boundary of a proposed CCS CDM project activity also encompasses the vertical and lateral limits of the carbon dioxide geological storage site that are expected when the carbon dioxide plume stabilizes over the long term during the closure phase and the post-closure phase.

Means of validation

259. The DOE shall confirm the project boundary based on the documented evidence and shall corroborate it by an on-site inspection.

260. The DOE shall confirm that the project boundary covers all the relevant elements in accordance with the section “Project boundary” of the Project standard.

Reporting requirement

261. The DOE shall describe how the validation of the project boundary has been performed, by detailing the documentation assessed (e.g. an engineering design report) and by

describing its observations during the on-site inspection undertaken (i.e. observations of the physical site or equipment used in the process).

8.4.9. Approval and authorization

Validation requirement

262. The DOE shall determine whether the project participants have received written confirmation by the DNA of the host Party of the following:
- (a) That the right to store carbon dioxide in, and gain access to, the proposed geological storage site has been conferred to the relevant project participants;
 - (b) That the host Party agrees to the financial provision, in accordance with the section “Requirements for financial provision” of the Project standard, described in the project design document;
 - (c) That the host Party accepts the allocation of liability as proposed in the project design document and the transfer of liability referred to in the section “Liability” of the Project standard;
 - (d) Whether the host Party accepts the obligation to address a net reversal of storage in the situation referred to in the section “Addressing non-permanence in CCS project activities” of the Project cycle procedure.

Means of validation

263. The DOE shall confirm that the approval of participation has been issued from the relevant DNA and covers all the points mentioned in paragraph 262 above. If the DOE is in doubt, it shall verify with the DNA that the approval is valid for the proposed CDM project participants.

Reporting requirement

264. The validation report shall, for each participant:
- (a) Indicate whether the participation has been authorized by a host Party mentioning all the conditions as specified in the paragraph above;
 - (b) Describe the means of validation employed to support the conclusions.

8.5. Programme of activities

8.5.1. General

265. The Board has provided guidance and procedures for registering a PoA as a single project activity. This section 8.5 presents validation requirements unique to PoAs. In validating a proposed CDM PoA and any CPAs proposed to be included in the PoA, the DOE shall, based on the type of PoA and CPAs being validated, apply the relevant requirements in sections 5, 6, 7 and 8.5 and, where applicable, section 8.1, 8.2, 8.3 or 8.4 above.

8.5.2. Description of programme of activities

266. The DOE shall assess the PoA-DD that is submitted by the coordinating/managing entity and shall confirm:

- (a) The framework developed for the implementation of the proposed CDM PoA, and defining a proposed CDM CPA under the PoA;
 - (b) The policy/measure or stated goal that the proposed CDM PoA seeks to promote;
 - (c) That the proposed CDM PoA is a voluntary action by the coordinating/managing entity.
267. The DOE shall assess the boundary of the proposed CDM PoA within which all proposed CDM CPAs included in the PoA will be implemented.
268. The DOE shall determine whether, in establishing the boundary of the proposed CDM PoA, the project participants have taken into consideration all applicable national and/or sectoral policies and regulations within that chosen boundary.
269. The DOE shall confirm that a generic CPA-DD has been prepared for each technology/measure, each methodology and each combination thereof, or that technologies/measures have been combined in one generic CPA-DD in accordance with the relevant requirements in the Project standard.
270. The DOE shall also confirm that for proposed CDM PoAs applying more than one technology/measure or more than one methodology, at least one specific-case CPA-DD for each generic CPA-DD has been completed. In cases where not all specific-case CPA-DDs covering all generic CPA-DDs can be provided at the time of the publication of the PoA-DD for global stakeholder consultation, at least one specific-case CPA-DD corresponding to any of the generic CPA-DDs shall be provided at the time of the publication of the PoA-DD for global stakeholder consultation. In this case, at least one specific-case CPA-DD shall be provided for each of the remaining generic CPA-DDs at the time of request for registration of the PoA or after the registration of the PoA. In the latter case, the specific-case CPA-DD shall be validated and submitted for approval by the Board in accordance with paragraph 292(a) below.
271. The DOE shall assess the management system described in the PoA-DD in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”.

8.5.3. Description of component project activities

272. The DOE shall assess a specific-case CPA-DD(s) that is(are) submitted by the coordinating/managing entity and shall confirm that each proposed CDM CPA has:
- (a) Only one host Party;
 - (b) Its geographic reference or other means of identification;
 - (c) A CPA implementer(s), an entity(ies)/individual(s) responsible for its operation;
 - (d) Been neither registered as a CDM project activity nor included in another registered CDM PoA.

8.5.4. Component project activities design document

273. The DOE shall assess any proposed CDM CPA that the coordinating/managing entity wishes to include in the proposed CDM PoA, to determine whether it complies with all applicable requirements of the PoA (including the eligibility criteria) specified in the

PoA-DD. The means of validation to determine the compliance with this requirement will be specific to the PoA.

274. The DOE should consider a desk review of the documentation sufficient to determine the compliance in certain instances and also consider follow-up interviews and/or on-site inspections necessary for other types of proposed CDM PoAs.
275. If the proposed CDM PoA is implemented in more than one host Party, the DOE shall confirm whether the coordinating/managing entity has submitted at least one specific-case CPA-DD for each host Party.

8.5.5. Eligibility criteria

276. The DOE shall assess the eligibility criteria for inclusion of a proposed CDM CPA in the proposed CDM PoA in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”.

8.5.6. Application of selected baseline and monitoring methodologies and selected standardized baseline

8.5.6.1. Application of multiple methodologies

277. The DOE shall assess the application of multiple methodologies in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”.

8.5.6.2. Demonstration of additionality of programme of activities as a whole

278. The DOE shall assess the additionality of a proposed CDM PoA in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”.
279. Paragraphs 113–120 above do not apply to a proposed CDM PoA. However, if the coordinating/managing entity, for the purpose of determining the start date of the proposed CDM PoA, has chosen to notify the DNA(s) of the host Party(ies) of the PoA and the secretariat in writing of the intention to seek CDM status of the PoA, the DOE shall confirm whether the start date indicated in the PoA-DD is the date of the notification of the intention by referring to the list of prior consideration notifications from the UNFCCC website and communication between the coordinating/managing entity, the secretariat and the host Party DNA, if the DNA exists.

8.5.6.3. Duration of programme of activities

280. The DOE shall determine whether the start date and duration of a proposed CDM PoA complies with the relevant provisions related to specific design requirements on duration of programme of activities and component project activities in the Project standard.

8.5.6.4. Duration of component project activities

281. The DOE shall confirm that the start date of any proposed CDM CPA is on or after the start date of the proposed CDM PoA. Exceptions apply to proposed A/R CDM CPAs, i.e. the exceptions indicated for proposed A/R CDM project activities in relevant requirements in the Project standard also apply to proposed A/R CDM CPAs. Any A/R project activity that started after 1 January 2000 but has not been registered as a CDM

project activity may be included as a CDM CPA in an A/R CDM PoA after 31 December 2005 as long as the first verification of the A/R CPA occurs after the date of inclusion of this CPA, and the A/R CPA can accrue temporary certified emission reductions (tCERs) or long-term certified emission reductions (lCERs) as of the starting date.

8.5.7. Environmental impacts

282. The DOE shall determine whether the analysis of the environmental impacts and, if considered significant by the coordinating/managing entity or the host Party, the environmental impact assessment was(were) carried out for the whole PoA and/or at the CPA level. If the analysis and, if applicable, the assessment was(were) not undertaken for the proposed CDM PoA but conducted at the CPA level, the DOE shall determine whether the analysis of the environmental impacts and, if applicable, the environmental impact assessment was(were) conducted as described in the PoA-DD and the specific-case CPA-DD.
283. The following applies to a proposed CDM PoA that includes only small-scale non-A/R CPAs instead of paragraphs 199, 200 and 282 above: The DOE shall determine whether the analysis of the environmental impacts was, if required by the host Party(ies), carried out for the proposed CDM PoA and whether a summary of the analysis and references to the documentation was provided.

8.5.8. Local stakeholder consultation

284. The DOE shall determine whether the local stakeholder consultation process was carried out for the whole PoA and/or at the CPA level. If comments by local stakeholders were invited with regard to the whole proposed CDM PoA, the DOE shall determine how these comments were invited, whether the summary of the comments received is complete and how due account was taken of all comments received.
285. If the local stakeholder consultation is conducted at the CPA level, the DOE shall determine whether it is in accordance with the level of consultation specified by the coordinating/managing entity and whether the local stakeholder comments were taken into account and described in the PoA-DD and the specific-case CPA-DD.

8.5.9. Debundling of small-scale component project activities²⁸

286. The DOE shall ascertain that the proposed small-scale CDM CPA is not a debundled component of a large-scale CDM project activity in accordance with the “Guidelines on assessment of debundling for SSC project activities”.

9. General validation requirements on post-registration activities

9.1. General

287. The DOE contracted by project participants or a coordinating/managing entity to validate the post-registration changes referred to in sections 9.2–9.7 below and 10.1–10.2.2

²⁸ If each of the independent subsystems/measures (e.g. biogas digester, solar home system) included in the proposed CDM CPA is no larger than 1 per cent of the small-scale thresholds defined by the methodology applied, i.e. 150 kW installed capacity or 0.6 GWh annual energy savings or 0.6 ktCO₂e annual emission reductions, then that CPA is exempted from the debundling check, i.e. is considered as not being a debundled component of a large-scale activity.

- below or the post-registration inclusion of CPAs referred to in section 10.2.3 below shall be accredited for the validation function for the specific CDM sectoral scope.
288. The DOE shall apply the requirements in section 7.3 above mutatis mutandis to validate the information provided by the project participants or the coordinating/managing entity.
289. The DOE shall determine whether the post-registration changes do not require prior approval by the Board in accordance with the appendix to the Project standard.
290. If the DOE determines that the proposed or actual post-registration changes to the registered CDM project activity or PoA and/or CPA comply with the relevant CDM requirements, the DOE shall issue a positive validation opinion and submit a request for approval of changes either prior to or together with the request for issuance in accordance with relevant requirements related to changes to the registered CDM project activity or PoA in the Project cycle procedure.
291. If the DOE determines that the proposed or actual post-registration changes to the registered CDM project activity or PoA and/or CPA do not comply with the relevant CDM requirements, the DOE shall issue a negative validation opinion.
292. If the DOE determines that the first or non-first proposed specific-case CDM CPA(s), which is(are) submitted for the inclusion in the registered CDM PoA, complies with the latest version of the registered CDM PoA and the applicable requirements in accordance with section 10.2.3 below, it shall:
- (a) For the first proposed specific-case CDM CPA(s), issue a positive validation opinion and submit a request for approval of changes in accordance with relevant requirements in the Project cycle procedure; or
 - (b) For the non-first proposed specific-case CDM CPA, include the CPA in the PoA in accordance with the relevant requirements in the Project cycle procedure.
293. For the validation of the post-registration changes or the inclusion of a CPA(s), the DOE shall prepare a validation report for post-registration changes or a validation report(s) for the inclusion of CPAs using the valid version of the applicable validation report form for post-registration changes or of the validation report form for the inclusion of CPAs, taking into account the grace period of the form if it has been revised.
294. When completing the validation report form for post-registration changes or the validation report for the inclusion of CPAs, the DOE shall follow the instructions therein.
295. The DOE shall determine whether:
- (a) The revised PDD or revised PoA-DD (with its revised generic CPA-DD part) and specific-case CPA-DD, which was(were) submitted for the request for approval of changes (in both track-change and clean versions), was(were) completed using the valid version of the applicable PDD or PoA-DD and CPA-DD form; or
 - (b) The specific-case CPA-DD, which was submitted for the validation on the inclusion of the CPA, was completed using the valid version of the applicable CPA-DD form.
296. If the project participants or coordinating/managing entity used a later valid version of the PDD or PoA-DD and CPA-DD form for the revised PDD or revised PoA-DD and specific-case CPA-DD than the version of the PDD or PoA-DD and CPA-DD form of the registered PDD or PoA-DD and specific-case CPA-DD, the DOE shall determine

whether information transferred to the later valid version of the PDD or PoA-DD and CPA-DD form is materially the same as that in the registered PDD or PoA-DD and specific-case CPA-DD.

297. In its validation report for post-registration changes or validation report(s) for the inclusion of CPAs, the DOE shall:
- (a) Provide all its applied approaches, findings and conclusion on:
 - (i) The compliance of the revised PDD, the revised PoA-DD and specific-case CPA-DD (for post-registration changes), or the specific-case CPA-DD (for inclusion of CPAs) with the valid version of the applicable form(s) and instructions therein, as applicable;
 - (ii) Whether information transferred to the later valid version of the PDD or PoA-DD and CPA-DD form is materially the same as that in the registered PDD or PoA-DD and specific-case CPA-DD, as applicable;
 - (iii) The requirements relevant to the proposed or actual post-registration changes in sections 9.2–9.7 below and 10.1–10.2.2 below or to the proposed inclusion of a CPA(s) in section 10.2.3 below, as applicable;
 - (b) Report on all items listed in paragraph 176 above except paragraph 176(c) above.

9.2. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Validation requirement

298. The DOE shall determine whether there are deviations from the monitoring plan in the registered PDD, PoA-DD or CPA-DD, or the monitoring plan in an approved revised PDD, PoA-DD or CPA-DD (hereinafter referred to as the registered monitoring plan), the applied methodology and/or the applied standardized baseline, and, if there are, determine whether the deviations comply with the relevant requirements in the Project standard.

Means of validation

299. If the DOE identifies that the project participants or the coordinating/managing entity have deviated from the registered monitoring plan, the applied methodology, and/or the applied standardized baseline, and where the provisions of the appendix to the Project standard do not apply, the DOE shall seek prior approval from the Board with respect to the acceptability of the deviations in accordance with the Project cycle procedure.
300. The DOE shall determine whether the deviation is likely to lead to a reduction in the accuracy of the calculation of emission reductions. In cases where the DOE considers that the deviation will lead to a reduction in the accuracy of the calculation of emission reductions, the DOE shall request the project participants or the coordinating/managing entity to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be overestimated as a result of the deviation.

301. For cases where a deviation from the registered monitoring plan may be applicable to the monitoring period under verification, and part of the subsequent monitoring period, the DOE shall determine the exact period to which the deviation applies.

Reporting requirement

302. The DOE shall state its opinion on whether the deviation complies with the relevant requirements related to the temporary deviation from the registered monitoring plan, monitoring methodology or standardized baseline in the Project standard.

9.3. Corrections

Validation requirement

303. The DOE shall determine that any corrections to project or programme information or parameters fixed at validation, as described in the registered PDD, PoA-DD or CPA-DD, made by project participants or the coordinating/managing entity in a revised PDD, PoA-DD or CPA-DD comply with the relevant requirements in the Project standard.

Means of validation

304. If the DOE identifies that the project participants or the coordinating/managing entity have made corrections to project or programme information or parameters fixed at validation, the DOE shall determine whether:
- (a) The corrected information is an accurate reflection of actual project or programme information; and/or
 - (b) The corrected parameters are in accordance with the applied methodology, the registered monitoring plan and/or the applied standardized baseline.

Reporting requirement

305. The DOE shall state how the corrected information accurately reflects the actual project or programme information and/or how the corrected parameters reflect the application of the applied methodology, the registered monitoring plan and/or the applied standardized baseline.

9.4. Changes to the start date of the crediting period

Validation requirement

306. If the project participants or the coordinating/managing entity wish to change the start date of the crediting period of the registered CDM project activity or included CPA in accordance with the relevant requirements in the Project standard, the DOE shall determine whether the proposed changes result in a less conservative baseline.

Reporting requirement

307. The DOE shall state its opinion on whether the change complies with the relevant requirements related to the changes to the start date of the crediting period in the Project standard.

9.5. Inclusion of a monitoring plan to a registered project activity or programme of activities

Validation requirement

308. The DOE shall determine whether there is a monitoring plan that has been proposed to be included to the registered PDD, PoA-DD or CPA-DD for which the delayed submission of the monitoring plan was chosen by the project participants or the coordinating/managing entity at the time of the registration of the project activity or PoA or post-registration inclusion of CPAs, and, if there is, determine whether the monitoring plan complies with the relevant requirements in the Project standard.

Means of validation

309. The DOE shall confirm that the registered PDD, PoA-DD or CPA-DD does not contain the information related to the monitoring plan and states the decision of the project participants or coordinating/managing entity to delay the submission of the monitoring plan.
310. The DOE shall follow the relevant requirements related to validation of the monitoring plan in section 7.11.9.2 above to validate the monitoring plan in the revised PDD, PoA-DD or CPA-DD.

Reporting requirement

311. The DOE shall follow the relevant requirements related to validation of the monitoring plan in section 7.11.9.2 above to report on the validation of the monitoring plan in the revised PDD, PoA-DD or CPA-DD.

9.6. Permanent changes from the registered monitoring plan, monitoring methodology or standardized baseline

Validation requirement

312. The DOE shall determine whether there are permanent changes from the registered monitoring plan, the applied methodology and/or the standardized baseline, and, if there are, determine whether the permanent changes comply with the relevant requirements in the Project standard.

Means of validation

313. The DOE shall determine whether the changes to the registered monitoring plan described in the revised PDD, PoA-DD or CPA-DD are in compliance with the applied methodology and, where applicable, the applied standardized baseline and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan.
314. In cases where the proposed changes refer to a later valid version of the applied methodology and/or the applied standardized baseline in the registered PDD, PoA-DD or CPA-DD, the DOE shall determine whether the application of all the requirements in any later valid version of the applied methodology and/or the applied standardized baseline does not impact the conservativeness of the monitoring and verification process, including the related emission reduction calculations.

315. The DOE shall determine whether the permanent changes are likely to lead to a reduction in the accuracy of the calculation of emission reductions. In cases where the DOE considers that the permanent changes will lead to a reduction in the accuracy of the calculation of emission reductions, the DOE shall request the project participants or the coordinating/managing entity to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be overestimated as a result of the permanent change.

Reporting requirement

316. The DOE shall state its opinion on whether the permanent changes comply with the relevant requirements related to the permanent changes from the registered monitoring plan, the applied methodology and/or the applied standardized baseline in the Project standard.

9.7. Changes to the project design of a registered project activity or programme design of a registered programme of activities

Validation requirement

317. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity or an included CDM CPA or to the programme design of a registered CDM PoA, and, if there are, determine whether the changes comply with the relevant requirements in the Project standard.

Means of validation

318. In case of actual changes, the DOE shall, by means of an on-site inspection and review of the submitted revised PDD, PoA-DD or CPA-DD by the project participants or the coordinating/managing entity, which describes the nature and extent of the actual changes, determine whether this description accurately reflects the implementation, operation and monitoring of the modified CDM project activity, PoA or CPA.
319. The DOE shall conduct an on-site inspection to assess the impacts of the actual changes on the compliance of the monitoring plan, the level of accuracy of the monitoring activity, the applied monitoring methodology including applicable tool(s) and/or, where applicable, the applied standardized baseline.
320. The DOE shall, by means of reviewing the revised PDD, PoA-DD or CPA-DD against applicable additionality and methodological requirements, determine whether the proposed or actual changes would adversely affect the conclusions of the validation report of the registered PDD, PoA-DD or CPA-DD with regard to:
- (a) Additionality of the registered CDM project activity or PoA;
 - (b) Scale of the registered CDM project activity or included CDM CPA;
 - (c) Applicability and application of the approved baseline methodology and, where applicable, the approved standardized baseline under which the CDM project activity, PoA or CPA has been registered or included; or
 - (d) The compliance of the monitoring plan with the applied monitoring methodology and, where applicable, the applied standardized baseline;
 - (e) The eligibility criteria of the registered CDM PoA.

321. If the proposed or actual changes affect the additionality of the registered CDM project activity, then the DOE shall confirm that:
- (a) If investment analysis has been used to demonstrate additionality, project participants have only modified the key parameters in the original spreadsheet calculations affected by the proposed or actual changes to the project activity;
 - (b) If only barriers have been claimed to demonstrate additionality, project participants have demonstrated that the barriers are still valid under the new circumstances.
322. The following applies to a registered CDM project activity using an approved standardized baseline that standardizes additionality instead of paragraph 321 above: If the proposed or actual changes affect the additionality of the project activity, then the DOE shall confirm that the project activity complies with the positive list of the applied standardized baseline in the registered PDD.
323. The DOE shall confirm that the applied methodology including applied tools and/or the applied standardized baseline do not impact on the conservativeness of the monitoring and verification process and the related emission reduction calculations in cases where:
- (a) The proposed or actual changes impact on the implementation of the registered CDM project activity or PoA or the included CDM CPA;
 - (b) The original methodology and/or the original standardized baseline would no longer be applicable;
 - (c) The project participant or the coordinating/managing entity applies all the requirements in:
 - (i) Any later valid version of the methodology and/or the standardized baseline; or
 - (ii) Another methodology and/or another standardized baseline that is(are) applicable to the registered CDM project activity or PoA.
324. The DOE shall assess whether the revised PDD, PoA-DD or CPA-DD complies with all the requirements in:
- (a) The applied methodology, tools and/or standardized baseline;
 - (b) Any later valid version of the methodology and/or the standardized baseline; or
 - (c) Another methodology and/or another standardized baseline that is(are) applicable to the registered CDM project activity or PoA.

Reporting requirement

325. The DOE shall state its opinion on whether the proposed or actual changes comply with the relevant requirements in the Project standard related to changes to the project design of a registered CDM project activity or an included CDM CPA or to the programme design of a registered CDM PoA.
326. The DOE shall provide its opinion containing:
- (a) A description of the proposed or actual changes as compared to the description in the registered PDD, PoA-DD or CPA-DD;

- (b) An assessment on when the changes occurred, reasons for these changes taking place, whether the changes would have been known prior to registration of the registered CDM project activity or PoA or to inclusion of the CDM CPA, and how the changes would impact on the overall operation/ability of the project activity, PoA or CPA to deliver emission reductions as stated in the PDD, PoA-DD or CPA-DD;
 - (c) An assessment regarding whether the changes would adversely affect the conclusions of the validation report of the registered PDD, PoA-DD or CPA-DD with regard to:
 - (i) Additionality of the registered CDM project activity or PoA ;
 - (ii) Scale of the registered CDM project activity or included CDM CPA;
 - (iii) Applicability and application of approved baseline methodology and, where applicable, the approved standardized baseline under which the project activity, PoA or CPA has been registered or included or of the later valid version of the applied methodology and/or the applied standardized baseline;
 - (iv) The compliance of the monitoring plan with the applied monitoring methodology and, where applicable, the applied standardized baseline; or
 - (v) The level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan.
327. In validating the revised PDD, PoA-DD or CPA-DD containing the proposed or actual changes, and in preparing the opinion, the DOE shall include information on how:
- (a) The proposed revisions ensure that the level of accuracy and completeness²⁹ in the monitoring and verification process is not reduced as a result of the revision. The DOE shall, using objective evidence, assess the accuracy and completeness of each proposed revision to the registered monitoring plan, including the frequency of measurements, the quality of monitoring equipment (e.g. calibration requirements, the quality assurance and quality control procedures);
 - (b) The proposed revisions comply with the applied methodology and, where applicable, the applied standardized baseline. In cases where the proposed revision refers to a later valid version of the applied methodology and/or the applied standardized baseline, the DOE shall confirm that this application does not compromise the conservativeness in the monitoring and verification process and of the emission reduction calculations;
 - (c) The findings of previous verification and certification reports, if any, have been taken into account.

²⁹ Completeness refers to inclusion of all relevant information for assessment of GHG emissions reductions and the information supporting the methods applied as required. For example, if the DOE identifies an on-site generator for emergency use which was not included in the registered monitoring plan during the verification process, the monitoring of fuel consumption of this generator should be included in the monitoring plan via this procedure.

10. Specific validation requirements on post-registration activities

10.1. Afforestation and reforestation project activities

10.1.1. Types of changes specific to afforestation or reforestation project activities

Validation requirement

328. The DOE shall determine whether there are types of changes specific to registered afforestation or reforestation CDM project activities, and, if there are, determine whether the changes comply with the relevant requirements in the Project standard.

Means of validation

329. In case of actual changes, the DOE shall, by means of an on-site inspection(s), interviews with relevant personnel and/or desk review of the revised PDD submitted by the project participants, which describes the nature and extent of the actual changes, determine whether this description accurately reflects the implementation, operation or monitoring of the modified registered CDM project activity.

Reporting requirement

330. In case of actual changes, the DOE shall determine whether the changes in the revised PDD are a complete and accurate reflection of the actual project information.
331. The DOE shall state how the changes in the revised PDD do not require prior approval by the Board in accordance with relevant requirements in the appendix to the Project standard.

10.2. Programme of activities

10.2.1. Changes to programme design of programme of activities

10.2.1.1. General

332. The DOE shall determine whether the programme design of the registered CDM PoA has been amended post-registration for only one or more than one of the following purposes:
- (a) To expand the geographic coverage or to include additional host Parties;
 - (b) To revise the eligibility criteria for the inclusion of CDM CPAs;
 - (c) To remove methodologies and/or standardized baselines from the registered CDM PoA;
 - (d) To change or add technologies/measures.
333. Paragraphs 318 and 319 above do not apply to sections 10.2.1.2-10.2.1.4 below.

10.2.1.2. Expansion of geographic coverage or inclusion of additional host Parties

334. If the registered CDM PoA has been amended to expand the geographic coverage or to include additional host Parties, then the DOE shall assess and confirm that:

- (a) The registered PoA-DD has been revised to reflect the changes, in particular the eligibility criteria for inclusion of CDM CPAs;
- (b) The baseline established in the PoA-DD is applicable to the expanded PoA boundary;
- (c) In the case of inclusion of additional host Parties:
 - (i) Each DNA of the new host Parties issued a letter of approval in accordance with relevant requirements in sections 7.5, 7.6 and 7.7 above where the amended PoA boundary includes additional host Parties;
 - (ii) At least one specific-case CPA-DD for each new host Party has been submitted and it meets the eligibility criteria specified in the PoA-DD.

10.2.1.3. Revisions to eligibility criteria for inclusion of component project activities

335. If the registered CDM PoA has been amended to revise the eligibility criteria for the inclusion of CPAs, then the DOE shall assess and confirm that:

- (a) The revision of the eligibility criteria complies with provisions and conditions set out in the Project standard and the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”;
- (b) The revised eligibility criteria meet the requirements of the methodologies and, where applicable, the standardized baselines that are applied in the PoA;
- (c) The registered PoA-DD is revised appropriately to reflect the revised eligibility criteria for inclusion of CDM CPAs.

10.2.1.4. Removal of methodologies and/or standardized baselines

336. If the registered CDM PoA has been amended to remove approved baseline and monitoring methodologies and/or standardized baselines, then the DOE shall assess and confirm that:

- (a) The change only involves the removal and no addition of methodologies and/or standardized baselines;
- (b) The removal of the methodologies and/or standardized baselines does not affect the physical design of and the end-use service provided by the CDM CPAs that apply the approved methodologies and, where applicable, standardized baselines that remain (i.e. the methodologies and, where applicable, standardized baselines that were not removed).

10.2.1.5. Change or addition of technologies/measures

337. The DOE shall determine whether the registered PoA has been amended post-registration to change the programme design due to the change or addition of technologies/measures with or without modification or addition of applied methodologies in the registered PoA-DD. Where the programme design has been changed, the DOE shall assess and confirm that the changes:

- (a) Allow a shift to more efficient, less GHG-intensive or at least equivalent technologies/measures; or

- (b) Introduce complementary measures/technologies involving mass and/or energy transfer to/from the originally registered technology/measure (e.g. addition or change of Type I methodologies in a registered PoA primarily applying Type III methodologies).

338. The DOE shall determine whether the changes do not cover the addition of technologies/measures and methodologies that are not related to the technologies and methodologies included in the originally registered PoA.

10.2.2. Changes to project design of generic component project activities or specific-case component project activities

10.2.2.1. Modification to or addition of technologies/measures

339. The DOE shall determine whether the registered generic CPA and the included specific-case CPA have been amended post-registration to change the project design due to modifications to or addition of technologies/measures. Where the project design has been changed, the DOE shall assess and confirm that:

- (a) The applicability conditions of the applied methodologies including applied tools and, where applicable, the applied standardized baselines cover the modified or added technologies/measures (i.e. the modified or added technologies/measures are applicable under the applied methodologies including applied tools and, where applicable, the applied standardized baselines);
- (b) The modified or added technologies/measures were either:
 - (i) Already included in the originally registered PoA-DD and the eligibility criteria for these technologies/measures had been specified in the originally registered PoA-DD; or
 - (ii) Subsequently included in the revised PoA-DD following the submission by the coordinating/managing entity and approval by the Board of a request for approval of changes in accordance with the Project cycle procedure;
- (c) The modification or addition complies with all the applicable requirements, including those set out in the Project standard, the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”, the applied methodologies and, where applicable, the applied standardized baselines.

10.2.3. Inclusion of component project activities in programme of activities

340. The DOE shall assess whether the proposed specific-case CDM CPA complies with the latest version of the registered CDM PoA (with its generic CPA-DD part), including the eligibility criteria for inclusion of the CPA in the PoA, and the applicable requirements if:

- (a) The first specific-case CDM CPA(s) has(have) been proposed to be included in the generic CPA of the registered CDM PoA for which no proposed specific-case CPA-DD was submitted at the time of request for registration of the PoA;
- (b) The completed specific-case CPA-DD of the non-first proposed specific-case CDM CPA, which is not the first proposed specific-case CDM CPA(s) referred to in subparagraph (a) above, has been forwarded to the DOE for the inclusion of the CPA in the registered CDM PoA in accordance with the relevant requirements in the Project cycle procedure.

341. If the coordinating/managing entity has chosen to delay the submission of the monitoring plan for the first or non-first proposed specific-case CDM CPA(s), the DOE shall apply, *mutatis mutandis*, the relevant requirements in section 7.11.9.3 above to validate the information related to the monitoring plan in the specific-case CPA-DD(s) when assessing the compliance in paragraph 340 above.

10.2.4. Changes to modalities of communication

342. Section 9.1 above does not apply to the changes to modalities of communication except paragraph 288 above.
343. If, subsequent to the registration of the CDM PoA, the coordinating/managing entity has changed, then the DOE undertaking the next inclusion of a proposed CDM CPA, the DOE that submits the next request for issuance, or the DOE that submits the next post-registration change request, whichever is earlier, shall submit a validation opinion to the UNFCCC secretariat in accordance with the Project cycle procedure regarding the compliance of the new coordinating/managing entity with the requirements in the Project standard.
344. Notwithstanding the case referred to in paragraph 343 above, the DOE contracted by the incoming coordinating/managing entity shall submit the validation opinion to the UNFCCC secretariat in accordance with the Project cycle procedure if the coordinating/managing entity wishes to submit the validation opinion before the next inclusion of a proposed CDM CPA, the next request for issuance or the next post-registration change request.

11. General verification requirements

11.1. Objective of CDM verification

345. The DOE shall conduct a thorough, independent assessment of the registered CDM project activity or PoA and CPA.

11.2. Verification approach

11.2.1. General

346. In carrying out its verification work, the DOE shall determine whether the registered CDM project activity or PoA and CPA comply with the requirements of paragraph 62 of the CDM modalities and procedures.
347. If the DOE has performed a validation activity (including the renewal of crediting period, renewal of PoA and inclusion of a proposed CDM CPA in a registered CDM PoA) for the registered CDM project activity or PoA and wishes to perform a verification for the same project activity or PoA, it shall obtain authorization to do so from the Board in accordance with the Project cycle procedure. However, the same DOE may perform a verification without obtaining authorization from the Board to do so for:
- (a) A registered small-scale CDM project activity and a registered small-scale A/R CDM project activity for which it has performed the validation activity;
 - (b) Any registered CDM project activity or PoA for which it has performed the validation of post-registration changes.

348. The DOE shall make publicly available the monitoring report received from the project participants or the coordinating/managing entity in accordance with the Project cycle procedure except when the host Party's DNA withdraws its approval of the registered CDM project activities or PoAs and/or its authorization of project participants in accordance with the "Procedure: Process for dealing with letters from DNAs that withdraw approval/authorization".
349. The DOE shall ensure that only verification activities undertaken after the publication of the monitoring report on the UNFCCC CDM website shall be used as a basis for the DOE to conclude its verification and submit a request for issuance of CERs to the Board.³⁰
350. The DOE shall assess both quantitative and qualitative information on emission reductions provided in the project or programme documentation.³¹
351. The DOE shall assess and determine whether the implementation and operation of the registered CDM project activity or PoA and CPA, and the steps taken to report emission reductions comply with the CDM criteria and relevant guidance provided by the Board. This assessment shall involve a review of relevant documentation as well as, as appropriate, an on-site inspection(s). For an on-site inspection(s), the DOE may apply a sampling approach in accordance with the "Standard for sampling and surveys for CDM project activities and programme of activities".
352. The DOE shall assess whether the data collection system meets the requirements of the registered monitoring plan as per the applied methodology including applicable tool(s) and, where applicable, the applied standardized baseline.
353. In addition to the monitoring documentation the DOE shall review:
- (a) The registered PDD or PoA-DD and CPA-DD, including the registered monitoring plan and/or the changes from the registered PDD, PoA-DD or CPA-DD, and the corresponding validation opinion;
 - (b) The validation report;
 - (c) Previous verification and certification reports, if any;
 - (d) The applied monitoring methodology and, where applicable, the applied standardized baseline;
 - (e) Any other information and references relevant to the emission reductions or net removals of the registered CDM project activity or included CDM CPA (e.g. IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations).
354. In addition to reviewing the monitoring documentation, the DOE shall determine whether the project participants or the coordinating/managing entity have addressed the FARs identified during validation or previous verification(s).

³⁰ See EB 60 report, paragraph 101.

³¹ Quantitative information comprises the reported numbers in the monitoring report. Qualitative information comprises information on internal management controls, calculation procedures, procedures for transfer of data, frequency of the monitoring reports, and review and internal audit of calculations.

355. The DOE shall request the secretariat to withdraw the published monitoring report in accordance with the Project cycle procedure, if the project participants or the coordinating/managing entity requested the DOE to do so before the submission of a request for issuance.

11.2.2. Quality of evidence

356. When verifying the reported emission reductions, the DOE shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the GHG data.
357. When assessing the audit trail, the DOE shall:
- (a) Address whether there is sufficient evidence available, both in terms of frequency (time period between evidence) and coverage (in covering the full monitoring period);
 - (b) Address the source and nature of the evidence (external or internal, oral or documented);
 - (c) Cross-check the monitoring report against other sources such as comparable information, where available, from sources other than those used in the monitoring report to determine whether the stated figures are correct.
358. The DOE shall only certify emission reductions that are based on verifiable evidence.

11.2.3. Application of materiality

11.2.3.1. General

359. The concept of materiality is applicable to the verification of all types of registered CDM project activities. It is not applicable to:
- (a) The verification of registered CDM PoAs;
 - (b) Uncertainties related to measurement;
 - (c) Addressing temporary deviations and permanent changes from the registered monitoring plan, applied methodology or standardized baseline, regardless of whether corresponding emission reductions or removals are above or below materiality thresholds.
360. A DOE planning and conducting a verification using the concept of materiality shall achieve a reasonable level of assurance that the reported emission reductions are free from material errors, omissions or misstatements in accordance with paragraphs 361–372 below.³²
361. An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total emission reductions or removals achieved by a registered CDM project activity equal to or higher than the following thresholds:

³² For additional guidance and examples of the application of materiality in the verification, refer to the “Guideline: Application of materiality in verifications”.

- (a) 0.5 per cent of the emission reductions or removals for registered CDM project activities achieving a total emission reduction or removal equal to or more than 500,000 tonnes of carbon dioxide equivalent per year;³³
 - (b) 1 per cent of the emission reductions or removals for registered CDM project activities achieving a total emission reduction or removal of between 300,000 and 500,000 tonnes of carbon dioxide equivalent per year;
 - (c) 2 per cent of the emission reductions or removals for registered large-scale CDM project activities achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less;
 - (d) 5 per cent of the emission reductions or removals for registered small-scale CDM project activities other than registered CDM project activities covered under subparagraph (e) below;
 - (e) 10 per cent of the emission reductions or removals for the type of registered CDM project activities referred to in decision 3/CMP.6, paragraph 38 (referred to as microscale project activities).
362. Recognizing that circumstances may exist that could cause the information reported by project participants to be materially misstated, the DOE should plan and perform verifications with an attitude of professional scepticism and rely on its professional judgement while applying the concept of materiality.
363. The application of materiality and reasonable level of assurance imply that some data or information may not be checked. However, the DOE should design its verification and sampling plans to detect all material errors, omissions or misstatements, and any unchecked data or information should not contain any material errors, omissions or misstatements. A DOE's verification opinion applies to 100 per cent of the data and information, even if the DOE may not have checked the entire data set and information.
364. Applying materiality does not mean that identified errors are not corrected; if an error, omission or misstatement is identified by the DOE, regardless of whether it is material or not, the DOE shall request project participants to address it.

11.2.3.2. Consideration of materiality in planning the verification

365. The DOE should:
- (a) Identify the materiality threshold in paragraph 361 above that corresponds to the amount of emission reductions or removals the specific type of registered CDM project activity will achieve;
 - (b) Understand the environment in which the registered CDM project activity operates, the sources of project emissions within the project boundary and the leakage, the monitoring activities, the equipment used to monitor or measure activity data, the origin and application of data used to calculate or measure the emissions, data flow, the internal quality control system, and the overall organization with respect to monitoring and reporting;³⁴

³³ A year refers to a period of 12 consecutive months.

³⁴ Adapted from European Union. 2007. *Commission Decision of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council.*

- (c) Conduct a risk assessment to identify and assess the risks of individual or aggregated material errors, omissions or misstatements that may occur within the threshold based on elements in subparagraphs (a) and (b) above;
 - (d) Design verification plans, audit procedures³⁵ and sampling plans whose type, timing³⁶ and extent are based on and are responsive to the assessed risks of material errors, omissions or misstatements.
366. The materiality thresholds apply to the total emission reductions or removals actually achieved. When planning a verification, the DOE should apply the applicable materiality threshold to the reported total emission reductions or removals. If, as a result of the verification, the initial reported total emission reductions or removals is revised, the DOE should reapply the materiality threshold to the revised total emission reductions or removals and, if needed, make adjustments to its verification plans and sampling plans.

11.2.3.3. Consideration of materiality in conducting the verification

367. The DOE should:
- (a) Apply verification plans, audit procedures and sampling plans;
 - (b) Assess potential errors, omissions and misstatements against the materiality threshold to determine whether they are material individually or in aggregate and whether further audit procedures are needed.
368. If an error, omission or misstatement is detected, the DOE should be aware that it may not be an isolated occurrence and may be a systemic reoccurring error. For example, other errors may exist if the DOE identifies that the error, omission or misstatement arose from a breakdown in the project participants' internal quality control and quality assurance system.
369. In cases where an immaterial error, omission or misstatement is detected, the DOE should determine whether additional audit procedures should be conducted in order to reach a reasonable level of assurance that the claimed emission reductions or removals are free from material error, omission or misstatement.
370. In cases where a material error, omission or misstatement is detected, the DOE may, depending on the circumstances of the error, immediately request project participants to address it, or conduct additional audit procedures to confirm or determine the context and magnitude of the error, omission or misstatement and then request project participants to address it.
371. In both paragraphs 369 and 370 above, any errors, omissions or misstatements, material or immaterial, are to be addressed.
372. If further audit procedures are necessary, the DOE may consider whether the overall verification plans and sampling plans need to be revised.

³⁵ In accordance with paragraphs 373 and 374 below.

³⁶ For example, timing may refer to the specific time intervals for which the DOE may draw its samples.

11.3. Means of verification

11.3.1. Standard auditing techniques

373. The DOE shall apply standard auditing techniques to assess the quality of the information, including but not limited to:
- (a) Desk review, involving:
 - (i) A review of the data and information presented to verify their completeness;
 - (ii) A review of the registered monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
 - (iii) An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;
 - (b) On-site inspection, involving:
 - (i) An assessment of the implementation and operation of the registered CDM project activity or included CDM CPA as per the registered PDD or CPA-DD or any approved revised PDD or CPA-DD;
 - (ii) A review of information flows for generating, aggregating and reporting the monitoring parameters;
 - (iii) Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan;
 - (iv) A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources;
 - (v) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PDD or CPA-DD, the applied methodology including applicable tool(s), and, where applicable, the applied standardized baseline;
 - (vi) A review of calculations and assumptions made in determining the GHG data and emission reductions;
 - (vii) An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters;
 - (c) Sampling approach in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, including:
 - (i) A random sampling for cases where the project participants or the coordinating/managing entity did not apply a sampling approach;

- (ii) An acceptance sampling or another sampling approach for cases where the project participants or the coordinating/managing entity applied a sampling approach.

374. Where no specific means of verification is specified, the DOE should apply the standard auditing techniques described in paragraph 373 above.

11.3.2. Clarification requests, corrective action requests and forward action requests

375. The DOE shall identify, discuss and conclude in the verification and certification report issues related to the monitoring, implementation and operations of the registered CDM project activity or PoA and CPA that could impair the capacity of the registered CDM project activity or PoA and CPA to achieve emission reductions or influence the monitoring and reporting of emission reductions.

376. The DOE shall raise a CAR if one of the following situations occur:

- (a) Non-compliance with the registered monitoring plan, the methodology or the standardized baseline is found in monitoring and reporting and has not been sufficiently documented by the project participants or the coordinating/managing entity, or if the evidence provided to prove conformity is insufficient;
- (b) Modifications to the implementation, operation and monitoring of the registered CDM project activity, PoA or CPA has not been sufficiently documented by the project participants or the coordinating/managing entity;
- (c) Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;
- (d) Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants or the coordinating/managing entity.

377. The DOE shall raise a CL if information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met.

378. All CARs and CLs raised by the DOE during verification shall be resolved prior to submitting a request for issuance.

379. The DOE shall raise a FAR during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.

380. The DOE shall report on all CARs, CLs and FARs in its verification and certification report. This reporting shall be undertaken in a transparent manner that allows the reader to understand the issue raised, the responses provided by the project participants or the coordinating/managing entity, the means of verification of such responses and references to any resulting changes in the monitoring report or supporting annexes.

11.4. Verification of compliance

11.4.1. Compliance of the monitoring report with the monitoring report form

Verification requirement

381. The DOE shall determine whether the monitoring report was completed using the valid version of the applicable monitoring report form³⁷ taking into account the grace period of the form if it has been revised.

Reporting requirement

382. The DOE shall provide a statement regarding the compliance of the monitoring report with the relevant form and instructions therein.

11.4.2. Compliance of the project or programme implementation with the registered project or programme design document

Verification requirement

383. The DOE shall identify any concerns related to the conformity of the actual project or programme activity and its operation with the registered project design document or programme design document and determine whether:³⁸
- (a) The implementation and operation of the registered CDM project activity or PoA and CPA has been conducted in accordance with the description contained in the registered PDD or PoA-DD and CPA-DD; or
 - (b) Any deviation or the proposed or actual changes in the implementation or operation of the registered CDM project activity or PoA and CPA comply with the requirements of the Project standard.

Means of verification

384. The DOE shall, by means of an on-site inspection, assess that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered CDM project activity or included CDM CPA in the registered PDD or CPA-DD are in place and that the project participants or the coordinating/managing entity have operated the project activity or PoA and CPA as per the registered PDD or PoA-DD and CPA-DD or any approved revised PDD or PoA-DD and CPA-DD. If an on-site inspection is not conducted, the DOE shall justify the rationale of the decision.

Reporting requirement

385. For each monitoring period, the DOE shall report:
- (a) The implementation status of the registered CDM project activity or PoA and CPA. For registered CDM project activities or included CDM CPAs that consist of more than one site, the DOE shall describe the status of implementation and starting date of operation for each site. For registered CDM project activities or

³⁷ See EB 54 report, annex 34, where the CDM Executive Board has provided a standardized format for the monitoring report to improve consistency in reporting of the implementation and monitoring of the registered CDM project activity by project participants.

³⁸ See decision 3/CMP.1, annex, paragraph 62(g).

included CDM CPAs with phased implementation, the DOE shall state the progress of the project activity or CPA achieved in each phase under verification. If the phased implementation is delayed, the DOE shall describe the reasons and present the expected implementation dates;

- (b) The actual operation of the registered CDM project activity or included CDM CPA;
- (c) Information (data and variables) provided in the monitoring report that is different from that stated in the registered PDD or PoA-DD and CPA-DD or any approved revised PDD or PoA-DD and CPA-DD, and has caused an increase in estimates of the emission reductions in the current monitoring period or is highly likely to increase the estimates of emission reductions in the future monitoring periods;³⁹
- (d) An opinion on the cause of any increase in the actual GHG emission reductions achieved by the registered non-A/R CDM project activity or included non-A/R CDM CPA in the current monitoring period that was reported in monitoring report;

11.4.3. Compliance of the registered monitoring plan with the monitoring methodology including applicable tool(s) and the standardized baseline

Verification requirement

386. The DOE shall determine whether the registered monitoring plan is in accordance with the applied methodology including applicable tool(s) and, where applicable, the applied standardized baseline.

Means of verification

387. For monitoring aspects that are not specified in the methodology and, where applicable, the standardized baseline, particularly in the case of small-scale methodologies (e.g. additional monitoring parameters, monitoring frequency and calibration frequency), the DOE should bring to the attention of the Board issues which may enhance the level of accuracy and completeness of the registered monitoring plan.

Reporting requirement

388. The DOE shall provide a statement as to whether the registered monitoring plan is in accordance with the approved methodology and, where applicable, the approved standardized baseline that is(are) applied in the registered PDD or CPA-DD or an approved revised PDD or CPA-DD.

³⁹ Discrepancies may include higher water availability than expected in the PDD or CPA-DD, which may increase the electricity output from a hydropower plant, or a higher plant load factor owing to higher bagasse availability during the crushing season, which increases the production of steam and electricity.

11.4.4. Compliance of monitoring activities with the registered monitoring plan

Verification requirement

389. The DOE shall determine whether the monitoring of parameters related to the GHG emission reductions in the registered CDM project activity or included CDM CPA has been implemented in accordance with the registered monitoring plan.⁴⁰

Means of verification

390. The DOE shall determine whether:
- (a) The registered monitoring plan has been properly implemented and followed by the project participants or the coordinating/managing entity;
 - (b) All parameters stated in the registered monitoring plan and relevant Board decisions⁴¹ have been monitored and updated as applicable, including:
 - (i) Project emission parameters;
 - (ii) Baseline emission parameters;
 - (iii) Leakage parameters;
 - (iv) Management and operational system: the responsibilities and authorities for monitoring and reporting are in accordance with the responsibilities and authorities stated in the registered monitoring plan;
 - (c) The equipment used for monitoring is in accordance with section 11.4.5 below and is controlled and calibrated in accordance with the registered monitoring plan, the applied methodology, the applied standardized baseline, Board guidance, local/national standards, or as per the manufacturer's specification;
 - (d) Monitoring results are consistently recorded as per approved frequency;
 - (e) Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.
391. Where the project participants or the coordinating/managing entity applied a sampling approach to determine data and parameters monitored, the DOE shall assess the compliance of the sampling efforts and surveys with the validated sampling plan in accordance with the "Standard for sampling and surveys for CDM project activities and programme of activities".

Reporting requirement

392. The DOE shall state whether monitoring has been carried out in accordance with the registered monitoring plan.

⁴⁰ In accordance with decision 3/CMP.1, annex, paragraph 56: "Project participants shall implement the monitoring plan contained in the registered project design document".

⁴¹ For example, a decision at the thirty-fifth meeting of the CDM Executive Board provides clarification for the registered CDM project activities that apply the approved methodology AM0001. This asks the DOE to check the value of "w" based on the past one year period during verification, which was not clearly stated in the approved methodology.

393. The DOE shall list each parameter required by the registered monitoring plan and state how it verified the information flow (from data generation, aggregation, to recording, calculation and reporting) for these parameters including the values in the monitoring reports.

11.4.5. Compliance with the calibration frequency requirements for measuring instruments

Verification requirement

394. The DOE shall determine whether the calibration of the measuring equipment that has an impact on the claimed emission reductions is conducted by the project participants or the coordinating/managing entity at a frequency specified in the applied monitoring methodology, the applied standardized baseline and/or the registered monitoring plan.

Means of verification

395. If, during verification of a certain monitoring period, the DOE identifies that the calibration has been delayed and the calibration has been implemented after the monitoring period in consideration (i.e. the results of delayed calibration are available), referring to the illustrative examples in the appendix below, the DOE may conclude its verification, provided the following conservative approach is adopted in the calculation of emission reductions:
- (a) Applying the maximum permissible error⁴² of the instrument to the measured values taken during the period between the scheduled date of calibration and the actual date of calibration, if the results of the delayed calibration do not show any errors in the measuring equipment, or if the error is smaller than the maximum permissible error; or
 - (b) Applying the error identified in the delayed calibration test, if the error is beyond the maximum permissible error of the measuring equipment.
396. The DOE shall confirm that the error has been applied:
- (a) In a conservative manner, such that the adjusted measured values of the delayed calibration shall result in fewer claimed emission reductions;
 - (b) For all measured values taken during the period between the scheduled date of calibration and the actual date of calibration.
397. In cases where the results of the delayed calibration are not available, or the calibration has not been conducted at the time of verification, the DOE, prior to finalizing verification, shall request the project participants or the coordinating/managing entity to conduct the required calibration and shall determine whether the project participants or the coordinating/managing entity have calculated the emission reductions conservatively using the approach mentioned in paragraph 395 above.
398. In cases where the DOE determines that it is not possible for the project participants or the coordinating/managing entity to conduct the calibration at a frequency specified by either the applied methodology, the applied standardized baseline, guidance provided by the Board, and/or the registered monitoring plan due to reasons beyond the control of

⁴² The maximum permissible errors of all the measuring instruments are specified by the respective manufacturers as part of their technical specifications.

the project participants or the coordinating/managing entity,⁴³ the DOE shall follow the applicable requirements related to post-registration changes in sections 9 and 10 above.

399. In cases where neither the applied monitoring methodology, where applicable, the applied standardized baseline nor the registered monitoring plan specify any requirements for calibration frequency for measuring equipment, the DOE shall determine whether the equipment is calibrated either in accordance with the specifications of the local/national standards, or as per the manufacturer's specification. If neither local/national standards nor the manufacturer's specification are available, international standards may be used. Refer to the appendix below for an illustrative example to apply the above requirements.

Reporting requirement

400. The DOE shall report whether the calibration is conducted at the frequency as specified by the methodology, the standardized baseline and/or the registered monitoring plan.

11.4.6. Assessment of data and calculation of emission reductions or net removals

Verification requirement

401. The DOE shall assess the data and calculations of GHG emission reductions or net anthropogenic GHG removals achieved by/resulting from the registered CDM project activity or included CDM CPA by the application of the selected methodology and, where applicable, the selected standardized baseline.

Means of verification

402. The DOE shall determine whether:
- (a) A complete set of data for the specified monitoring period is available. If only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, the DOE shall either raise a CAR for the project participants or the coordinating/managing entity to comply with the requirements of the appendix to the Project standard or submit a request for deviation prior to submitting the request for issuance, if appropriate;
 - (b) Information provided in the monitoring report has been cross-checked with other sources such as plant logbooks, inventories, purchase records and laboratory analysis;
 - (c) Calculations of baseline GHG emissions or baseline net GHG removals, project GHG emissions or actual net GHG removals and leakage GHG emissions, have been carried out in accordance with the formulae and methods described in the registered monitoring plan, the applied methodology and, where applicable, the applied standardized baseline;
 - (d) Any assumptions used in emission or removal calculations have been justified;
 - (e) Appropriate emission factor, IPCC default values, GWPs⁴⁴ and other reference values have been correctly applied;

⁴³ For example, due to the contractual terms between the project participant or the coordinating/managing entity and purchasing/selling entities.

- (f) For a registered CDM project activity or an included CDM CPA using an approved standardized baseline that standardizes baseline emissions, the standardized value(s) of the parameter(s) was(were) applied using the correct version of the applied standardized baseline in accordance with the Project standard;
- (g) The pro-rata approach was correctly applied to the calculations of GHG emission reductions or net anthropogenic GHG removals in accordance with the Project standard, if the monitoring period starts before 31 December 2012 and ends anytime thereafter;
- (h) The first day when CERs are being claimed is correctly specified in accordance with the Project cycle procedure, if the current monitoring period covers the first day of the renewed crediting period.

Reporting requirement

403. The verification and certification report shall contain:

- (a) An indication of whether data were not available because activity levels or non-activity parameters were not monitored in accordance with the registered monitoring plan as well as any actions taken by the DOE to ensure that the most conservative assumption theoretically possible has been made;
- (b) A description of how the DOE cross-checked reported data;
- (c) A confirmation that appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals, project GHG emissions or actual net GHG removals and leakage GHG emissions have been followed;
- (d) An opinion as to whether assumptions, emission factors and default values that were applied in the calculations have been justified;
- (e) A confirmation that the pro-rata approach was correctly applied to the calculations of GHG emission reductions or net anthropogenic GHG removals, where applicable;
- (f) A confirmation that the first day in which CERs are being claimed has been correctly specified, where applicable.

11.5. Verification status and verification and certification report

11.5.1. Verification status

404. The DOE shall determine whether the project participants or the coordinating/managing entity provided an update of the status of their implementation of the registered CDM project activity or PoA as applicable in accordance with the Project cycle procedure.
405. The DOE shall provide an update of the status of its verification activity as applicable in accordance with the Project cycle procedure.

⁴⁴ See decision 4/CMP.7 for GWPs for the calculation of emission reductions and removal enhancements achieved by the registered CDM project activities and PoAs in the second commitment period (from 1 January 2013).

11.5.2. Verification and certification report

406. The DOE contracted to conduct a verification and certification of the registered CDM project activity or PoA shall prepare a verification and certification report using the valid version of the applicable verification and certification report form, taking into account the grace period of the form if it has been revised.
407. When completing the verification and certification report form, the DOE shall follow the instructions therein.
408. The verification and certification report shall give an overview of the verification process used by the DOE in order to arrive at its verification conclusions. All verification findings shall be identified and justified.
409. The DOE shall report the following:
- (a) A summary of the verification process, the scope of verification and the conclusion;
 - (b) Details of the verification team, technical experts, internal reviewers involved, together with their roles in the verification activity and details of who conducted the on-site inspection;
 - (c) Findings of the desk review, on-site inspection and sampling approach used by the DOE. Where the DOE applied a sampling approach to the on-site inspection, the DOE shall include a description of how the sample size was determined and field check was carried out;
 - (d) All its applied approaches, findings and conclusions as to requirements set out in section 11.4 above;
 - (e) A list of each parameter specified by the registered monitoring plan and a statement on how the values in the monitoring report have been verified;
 - (f) A statement on whether any post-registration changes to the registered PDD have been approved by the Board or will be submitted together with the request for issuance;
 - (g) An assessment and close-out of any CARs, CLs or FARs issued to the project participants or the coordinating/managing entity;
 - (h) An assessment of remaining issues from the previous verification period, if appropriate;
 - (i) Information on quality control within the team and in the verification process;
 - (j) A conclusion⁴⁵ on the verified amount of emission reductions achieved.
410. Where the DOE applied the concept of materiality in planning and conducting a verification of the registered CDM project activity in accordance with section 11.2.3 above, it shall report:

⁴⁵ In paragraph 404 above, even if the DOE determines that the project participants or the coordinating/managing entity failed to provide an update of the status of its implementation of the registered CDM project activity or PoA as applicable in accordance with the Project cycle procedure, it does not have any impact on the conclusion.

- (a) The risks, the risk assessment undertaken and how the verification plans and sampling plans were designed to respond to these risks and ensure that all material errors, omissions or misstatements were detected;
 - (b) Whether and how the verification plans and sampling plans were revised to take into account the need for further audit procedures due to the nature/type of errors, omissions or misstatements detected;
 - (c) How materiality was applied in determining whether a detected error, omission or misstatement was material or immaterial either individually or in aggregate.
411. The DOE shall describe all documentation supporting verification and shall make it available on request.
412. The DOE shall, based on its verification, certify in writing that, during the specified time period, the registered CDM project activity or some or all of the included CDM CPAs in the registered CDM PoA achieved the verified amount of reductions in anthropogenic emissions by sources of greenhouse gases that would not have occurred in the absence of the project activity or the CPAs.⁴⁶
413. The DOE shall inform the project participants or the coordinating/managing entity, Parties involved and the Board of its certification decision in writing immediately upon completion of the certification process and shall make the verification and certification report publicly available as part of the request for issuance in accordance with the Project cycle procedure.
414. The DOE shall request the secretariat to withdraw the request for issuance in accordance with the Project cycle procedure, if the project participants or the coordinating/managing entity requested the DOE to withdraw the request for issuance or if the DOE has revised the conclusion of its verification report based on new insights or information.

12. Specific verification requirements

12.1. Small-scale project activities

415. The DOE shall determine whether the registered small-scale CDM project activity remains within the limit of the type of small-scale project activities defined in the relevant requirements in the Project standard. If the project activity exceeds the limit of its type in any year of the crediting period, the DOE shall assess whether this was caused by the post-registration changes in accordance with relevant requirements in sections 9 and 10 above. If the DOE determines that there are no such post-registration changes to the project activity and therefore the scale of the project activity does not change, for a Type II or Type III registered small-scale CDM project activity, it shall assess whether the calculated emission reductions during this particular year were capped at the amount calculated with the limit of its type.
416. For the bundle of registered small-scale CDM project activities, in accordance with the applicable requirements in the “General principles for bundling”, the DOE shall:

⁴⁶ In accordance with paragraph 64 of the CDM modalities and procedures, the certification report constitutes a request to the Board for issuance of CERs equal to the verified amount of reductions of anthropogenic emissions by sources of greenhouse gases.

- (a) Determine whether the bundle of registered small-scale CDM project activities was implemented and monitored;
- (b) Prepare a verification and certification report(s).

12.2. Afforestation or reforestation project activities

- 417. At the first verification, the DOE, in accordance with paragraph 34(d) of the CDM modalities and procedures for afforestation and reforestation project activities, shall confirm those areas of land for which the control over the registered A/R CDM project activity has been established by the project participants since validation.
- 418. As a part of the first verification and certification report, the DOE shall confirm that the boundary of the registered A/R CDM project activity geographically delineates exclusively the afforestation or reforestation project activity under the control of the project participants.
- 419. If tCERs were issued based on the previous verification and certification, the DOE shall confirm that the current verification and certification is for the first time in the current commitment period. If ICERs were issued based on the previous verification and certification, the DOE shall confirm that the current verification and certification is within eight years of the date when the previous certification report was submitted until the end of the current crediting period.⁴⁷

12.3. Carbon dioxide capture and storage project activities

12.3.1. General

- 420. In accordance with the section “Verification and certification” of the Project standard, the DOE contracted by the project participants to perform the verification shall:
 - (a) Determine whether monitoring was conducted in accordance with the registered monitoring plan and the provisions for monitoring set out in the section “Monitoring” of the Project standard;
 - (b) Determine whether the site development and management plan is being adhered to;
 - (c) Determine whether any significant deviations were observed during history matching and whether, in such a case, a recharacterization of the geological storage site, an update of the risk and safety assessment, an update of the environmental and socioeconomic impact assessments, a revision to the project boundary, and a revision to the monitoring plan have been conducted, as necessary, in accordance with the CCS-related provisions set out in the Project standard;
 - (d) Determine whether seepage occurred from the geological storage site of the registered CCS CDM project activity during the verification period;

⁴⁷ Decision 4/CMP.10 revised the timing of verification for A/R CDM project activities defined in the annex to decision 5/CMP.1.

- (e) In the case that such seepage occurred:
 - (i) Determine whether the remedial measures and plans described in the risk and safety assessment were implemented and effective;
 - (ii) Determine whether a net reversal of storage occurred as a result of the seepage;
 - (f) In the case that a net reversal of storage occurred, quantify the amount of the net reversal of storage that occurred as a result of the seepage;
 - (g) Determine whether there have been any unintentional transboundary effects;
 - (h) Where applicable, determine whether the geological storage site has been successfully closed.
421. The DOE shall check, for each verification period, whether the project participants have carried out history matching and, where necessary, updated the numerical models used to characterize the geological storage site by conducting new simulations using the monitored data and information. The numerical models shall be adjusted in the event of significant deviations between observed and predicted behaviour.
422. Where the information prepared in accordance with the section “Monitoring” of the Project standard indicates that the geological storage site no longer meets the requirements set out in the section “Selection and characterization of the geological storage site” of the Project standard, the DOE shall provide a negative opinion on validation and/or verification.
423. The initial verification and certification of a registered CCS CDM project activity may be undertaken at a time selected by the project participants. Subsequent verification and certification reports shall be submitted to the Board not later than five years after the end of the previous verification period. Verification and certification shall continue beyond the end of the last crediting period of the registered CCS CDM project activity and shall only cease after the monitoring of the geological storage site has been terminated in accordance with the conditions for the termination of monitoring, as set out in the section “Monitoring” of the Project standard.

12.3.2. Request for issuance of certified emission reductions

424. A verification and certification report submitted for a verification period during the crediting period shall constitute a request to the Board for issuance of CERs equal to the verified reductions in anthropogenic emissions by sources of GHGs that have occurred as a result of the registered CCS CDM project activity.
425. A verification and certification report submitted for a verification period after the end of the last crediting period shall not constitute a request for issuance but shall provide, where applicable, information on the amount of any net reversal of storage that occurred during the verification period as a result of seepage from the geological storage site of a registered CCS CDM project activity, in accordance with the Project standard and Project cycle procedure and any decisions of the Board.
426. The last verification and certification report, submitted after the monitoring of the geological storage site has been terminated in accordance with the conditions for the termination of monitoring, as set out in the section “Monitoring” of the Project standard, may constitute a request to forward any CERs remaining in the reserve account

established for the purpose of accounting for any net reversal of storage to the registry accounts of the Parties and project participants involved.

12.4. Programme of activities

427. The DOE shall:

- (a) Identify included CDM CPAs that it shall consider for verification in accordance with the method/procedure to be used for verification of the amount of reductions of anthropogenic emissions by sources or removals by sinks of greenhouse gases achieved by the CPAs under the registered CDM PoA and determined in the PoA-DD. Where the PoA has more than one host Party and a host Party's DNA withdraws its approval of the PoA and/or its authorization of project participants, the DOE shall identify only unaffected CPAs in accordance with the "Procedure: Process for dealing with letters from DNAs that withdraw approval/authorization";
- (b) Take into account the possible existence of included CDM CPAs complying with different versions of the registered CDM PoA and the need to account for this in its sampling approach, to ensure that a statistically sound sample of CPAs from each version of the PoA are being verified;
- (c) Make the monitoring report publicly available immediately in accordance with the Project cycle procedure, except when the host Party's DNA withdraws its approval of the registered CDM PoA and/or its authorization of project participants in accordance with the "Procedure: Process for dealing with letters from DNAs that withdraw approval/authorization";
- (d) Systematically verify and certify the correct implementation and operation of the record-keeping system.

428. The DOE shall include in its verification and certification report a description of how it applied the methods/procedures for the purpose of verification stipulated in the registered PoA-DD. The DOE shall include in its verification and certification report a description/justification of the on-site inspection(s) undertaken.

429. The request for issuance of CERs shall correspond to all CDM CPAs included in the PoA in the case of a single monitoring report covering all CPAs of the PoA for the monitoring period, or to one of the batches of CPAs included in the PoA in the case of multiple monitoring reports for the monitoring period.

430. The DOE shall confirm that monitoring periods have been consecutive. Further, the DOE shall confirm that CDM CPAs have been included in requests for issuance in a consecutive manner, that is, when a CPA has been included in a request for issuance for a monitoring period, the DOE shall confirm that a request for issuance for the previous monitoring period that included the particular CPA has been published.

431. Notwithstanding paragraph 430 above, if the registered CDM PoA applies any of the methodologies listed in the Project cycle procedure as potentially accruing negative emission reductions in a monitoring period, the DOE shall confirm that the CERs, tCERs or ICERs have been issued for all CDM CPAs included in the PoA for the previous monitoring period.

432. A request for issuance shall relate to the CERs verified as per the above.

13. General validation requirements on renewal of crediting period or renewal of programme of activities

Validation requirement

433. When contracted by project participants or coordinating/managing entities to validate renewal of crediting period of a registered CDM project activity or renewal of a registered CDM PoA, the DOE shall determine whether the project participants or the coordinating/managing entity have updated sections of the PDD or PoA-DD relating to the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the crediting period using the valid version(s) of the approved baseline and monitoring methodology and, where applicable, the approved standardized baseline that is(are) applicable to the project activity or PoA.

Means of validation

434. The DOE shall apply the requirements in section 7.3 above mutatis mutandis to validate the information provided by the project participants or the coordinating/managing entity.
435. The DOE shall determine whether the project participants or the coordinating/managing entity have updated the relevant sections of the PDD or PoA-DD in accordance with the relevant requirements in the Project standard.
436. If the project participants or the coordinating/managing entity used a later valid version of the PDD or PoA-DD form for the updated PDD or PoA-DD than the version of the PDD or PoA-DD form of the registered PDD or PoA-DD, the DOE shall determine whether information transferred to the later valid version of the PDD or PoA-DD form is materially the same as that in the registered PDD or PoA-DD.
437. The DOE shall assess the validity of the original baseline or its update through an assessment of the following issues:
- (a) The impact of new relevant national and/or sectoral policies and circumstances on the baseline taking into account relevant guidance from the Board with regard to renewal of the crediting period of the registered CDM project activity or renewal of the registered CDM PoA at the time of requesting renewal of crediting period of the project activity or renewal of PoA;
 - (b) The correctness of the application of the approved methodology and, where applicable, the approved standardized baseline for the determination of the continued validity of the baseline or its update, and the estimation of emission reductions for the applicable crediting period of the registered CDM project activity or for the renewal of the registered CDM PoA.
438. The requirements contained in paragraph 437(a) above are not applicable to a registered CDM project activity or generic CPA using the valid version of an applicable approved standardized baseline that standardizes the baseline scenario.
439. The DOE shall check that the names of the project participants included in the updated PDD are consistent with the names of the project participants in the registered PDD, or that the names of the coordinating/managing entity and project participants included in the updated PoA-DD are consistent with the names of the coordinating/managing entity and project participants in the registered PoA-DD.

440. If the project participants or the coordinating/managing entity selected another methodology, methodological tool and/or standardized baseline for the purpose of renewal of crediting period of the registered CDM project activity or renewal of PoA due to the inapplicability of the valid version of the methodology (including a consolidated methodology thereof), methodological tool and/or standardized baseline applied to the original PDD or PoA-DD, the DOE shall assess whether the updated PDD or PoA-DD complies with all the requirements in the selected methodology, methodological tool and/or standardized baseline except for additionality demonstration.
441. If the project participants or the coordinating/managing entity requested a deviation from the valid version of the methodology (including a consolidated methodology thereof) and/or methodological tool applied in the registered PDD or PoA-DD, or from any other selected methodology and/or methodological tool for the purpose of renewal of crediting period of the registered CDM project activity or renewal of PoA, or if the DOE finds at validation that the updated PDD or PoA-DD deviated from the valid version of the methodology and/or methodological tool applied in the registered PDD or PoA-DD or from any other selected methodology and/or methodological tool, paragraphs 87 and 88 above shall apply mutatis mutandis.
442. If the project participants or the coordinating/managing entity requested post-registration changes together with the request for renewal of crediting period of the registered CDM project activity or renewal of PoA, the DOE shall also validate the post-registration changes in accordance with the relevant requirements in sections 9 and 10 above and the Project cycle procedure, and shall submit a request for approval of changes together with the request for renewal of crediting period of the registered CDM project activity or renewal of PoA in accordance with the relevant requirements in the Project cycle procedure.
443. The DOE shall request the project participants or the coordinating/managing entity to provide a revised updated PDD or PoA-DD (with its revised updated generic CPA-DD part), applying the valid version of an applicable approved standardized baseline whose selection is mandatory, if:
- (a) The updated PDD or PoA-DD has been submitted for the notification of the intention to request a renewal of crediting period of the registered CDM project activity or renewal of PoA when no applicable approved standardized baseline was valid;
 - (b) An applicable approved standardized baseline whose selection is mandatory has become valid after the submission of the updated PDD or PoA-DD (with its updated generic CPA-DD part) for the notification of the intention to request a renewal of crediting period of the registered CDM project activity or renewal of PoA but before the submission of a request for renewal of crediting period of the project activity or renewal of PoA;
 - (c) The request for renewal of crediting period of the registered CDM project activity or renewal of PoA has not been submitted within 240 days after the standardized baseline became valid.

Reporting requirement

444. The DOE shall prepare a validation report for renewal of crediting period of the registered CDM project activity or renewal of PoA using the valid version of the applicable validation report form for renewal of crediting period of the CDM project

- activity or renewal of PoA, taking into account the grace period of the form if it has been revised.
445. When completing the validation report form for renewal of crediting period of the CDM project activity or renewal of PoA, the DOE shall follow the instructions therein.
446. In its validation report for renewal of crediting period of the CDM project activity or renewal of PoA, the DOE shall:
- (a) Provide all its applied approaches, findings and conclusions on whether:
 - (i) The updated PDD or PoA-DD complies with the valid version of the applicable PDD or PoA-DD form and instructions therein for filling out the PDD or PoA-DD form;
 - (ii) Information transferred to the later valid version of the PDD or PoA-DD form is materially the same as that in the registered PDD or PoA-DD, where applicable;
 - (iii) The baseline and monitoring methodology and, where applicable, the standardized baseline was(were) applied in accordance with the applicable requirements in the Project standard;
 - (iv) The baseline, the estimated GHG emission reductions or net anthropogenic GHG removals, and the monitoring plan in the updated PDD or PoA-DD comply with the applicable requirements in the Project standard, and the valid version of the methodology and, where applicable, the standardized baseline that is(are) applicable to the registered CDM project activity or PoA;
 - (v) The next crediting period of the registered CDM project activity commences on the day immediately after the expiration of the current crediting period;
 - (vi) The names of project participants in the updated PDD are consistent with the names of the project participants in the registered PDD, or whether the names of the coordinating/managing entity and project participants in the updated PoA-DD are consistent with the names of the coordinating/managing entity and project participants in the registered PoA-DD;
 - (b) Report on all items listed in paragraph 176 above except paragraph 176(c) above;
 - (c) Follow paragraphs 168–171 above *mutatis mutandis* on its validation opinion;
 - (d) Provide a statement on whether any proposed post-registration changes for the next crediting period will be submitted together with the request for renewal of crediting period of the registered CDM project activity or renewal of PoA.
447. The DOE shall submit the validation report for renewal of crediting period of the registered CDM project activity or renewal of PoA, along with the supporting documents, to the Board as part of the request for renewal of crediting period of the project activity or renewal of PoA in accordance with the Project cycle procedure.
448. The DOE shall request the secretariat to withdraw the request for renewal of crediting period of the registered CDM project activity or renewal of PoA in accordance with the Project cycle procedure, if the project participants or the coordinating/managing entity

requested the DOE to withdraw the request for renewal of crediting period of the project activity or renewal of PoA before the adoption of the decision on the request for renewal of crediting period of the project activity or renewal of PoA.

14. Specific validation requirements on renewal of crediting period or renewal of programme of activities

14.1. Carbon dioxide capture and storage project activities

449. In accordance with the section “Monitoring” of the Project standard, the DOE shall determine whether the project participants have carried out the following updates to ensure that they meet the requirements related to CCS project activities:

- (a) Recharacterize the geological storage site, in accordance with the section “Selection and characterization of the geological storage site” of the Project standard;
- (b) Revise the project boundary;
- (c) Update the risk and safety assessment, in accordance with the section “Risk and safety assessment” of the Project standard;
- (d) Update the environmental and socioeconomic impact assessments;
- (e) Revise the monitoring plan, in order to improve the accuracy and/or completeness of data and information, taking into account observed deviations determined during history matching, changes to the project boundary, changes to the risk and safety assessment, changes to the environmental and socioeconomic impact assessments, new scientific knowledge and improvements in the best available technology;
- (f) Update the site development and management plan, taking account of the results of the activities described in subparagraphs (a)–(e) above, where appropriate.

450. Where the information prepared in accordance with paragraph 449 above indicates that the geological storage site no longer meets the requirements set out in the section “Selection and characterization of the geological storage site” of the Project standard, the issuance of CERs shall cease and the DOE shall issue a negative validation opinion.

14.2. Programme of activities

14.2.1. Renewal of programme of activities

451. The DOE shall determine whether the coordinating/managing entity, in accordance with the relevant requirements in the Project standard:

- (a) Updated the eligibility criteria for inclusion of CDM CPAs in the PoA;
- (b) Requested renewal of the registered CDM PoA seven years after the approval of the revised version of the methodology and/or standardized baseline if the version of the PoA has been revised because the applied methodology and/or the applied standardized baseline have been revised or replaced after having been placed on hold or withdrawn.

14.2.2. Renewal of crediting period of component project activities

- 452. The DOE shall prepare a validation report for renewal of crediting period of the included CDM CPA using the valid version of the applicable validation report form for renewal of crediting period of the CDM CPA, taking into account the grace period of the form if it has been revised.
- 453. When completing the validation report form for renewal of crediting period of the CDM CPA, the DOE shall follow the instructions therein.
- 454. The DOE shall assess the information in the updated specific-case CPA-DD against the latest version of the registered PoA-DD (with its generic CPA-DD part), including the eligibility criteria, and documentation requirements and, if consistency is confirmed, shall renew the crediting period of the specific-case CDM CPA in accordance with the Project cycle procedure.

Appendix. Calibration

1. The following provides an illustrative example for applying the provisions in paragraph 395 (a) and (b) of this Standard.
2. An electricity energy meter with a maximum permissible error ($\pm 5\%$), which may be used for measuring the electricity export for baseline emissions and electricity import for project emission calculations, is required to be calibrated every year. If the calibration is delayed and instead of after one year it is conducted after one and a half years, and the result of the delayed calibration is available at the time of verification, to account for the delayed calibration the measured values shall be corrected as demonstrated in the following Table 1 and Table 2 for situations stipulated in paragraph 395 (a) and (b) of this Standard.

Table 1. Sample calculation for the cases where the error identified in the delayed calibration is smaller than the maximum permissible error

Measured value	Parameter	Error identified during delayed calibration	Corrected values
100 MWh	Electricity export	$\pm 2\%$	100 (1-Max. permissible error%/100) = 95 MWh
100 MWh	Electricity import	$\pm 2\%$	100 (1+Max. permissible error%/100) = 105 MWh

Table 2. Sample calculation for the cases where the error identified in the delayed calibration is larger than the maximum permissible error

Measured value	Parameter	Error identified during delayed calibration	Corrected values
100 MWh	Electricity export	$\pm 7\%$	100 (1-error%/100) = 93 MWh
100 MWh	Electricity import	$\pm 7\%$	100 (1+error%/100) = 107 MWh

Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
09.0	20 February 2015	EB82, Annex 14 Revision to reflect decision 4/CMP.10 on the flexibility in the timing of verifications for A/R CDM project activities.
08.0	28 November 2014	EB 81, Annex 4 Revision includes: <ul style="list-style-type: none"> • Clarification of information to be included in prior consideration of the CDM and removal of exemption of notification of prior consideration; • Elaboration of rules for cases where various changes have occurred after the publication of the PDD or PoA-DD for global stakeholder consultation; • Introduction of requirements allowing withdrawal of published monitoring report; • Introduction of requirements for withdrawal of request for issuance; • Clarification of continuity of crediting periods and consequence where notification of intention to renew the crediting period is delayed; • Introduction of requirements for combining the submission of post-registration changes and request for renewal of crediting period; • Restructuring of sections related to the programme of activities, post-registration changes and renewal of crediting period; • Elaboration of requirements for requesting approval of the same DOE doing both validation and verification for the same project activity or PoA; • Improvement of requirements related to global and local stakeholder consultation processes; • Introduction of requirements for delayed validation of monitoring plan; • Changes to the rules on PoAs (more flexible batched issuance requests, increased number of specific case CPAs that may be submitted at the time of request for registration or post-registration change); • Introduction of requirements related to the application of materiality. <p>This document, along with the “CDM project standard” (CDM-EB65-A05-STAN) and the “CDM project cycle procedure” (CDM-EB65-A32-PROC), supersedes and replaces the following documents on the date when these three documents above enter into force:</p> <ul style="list-style-type: none"> • Amendment to version 07.0 of the CDM project standard (CDM-EB80-A04-AMEN) • Amendment to version 07.0 of the CDM validation and verification standard (CDM-EB80-A05-AMEN) • Amendment to version 07.0 of the CDM project cycle

Version	Date	Description
		<p>procedure (CDM-EB80-A06-AMEN)</p> <ul style="list-style-type: none"> • Standard for application of the global warming potentials to clean development mechanism project activities and programmes of activities for the second commitment period of the Kyoto protocol (version 01.0) (EB 69 report, annex 3) • Further guidance related to the registration fee for proposed A/R clean development mechanism project activities (EB 36 report, annex 21) • Clarification: Validation of informing about the progress of a project activity after notification of prior consideration of the CDM (CDM-EB73-A15-CLAR) • Clarification: Verification of reporting of the status of registered project activity or programme of activities (CDM-EB77-A13-CLAR) • Clarification: Implementation of the prior consideration of the CDM requirement in the absence of the host Party DNA (CDM-EB72-A05-CLAR) • Clarification: Host Party for project activities and bundled project activities (CDM-EB70-A38-CLAR) • Clarification: Validation of post-registration changes and verification by the same DOE for the same project activity or programme of activities (CDM-EB77-A12-CLAR)
07.0	1 June 2014	<p>EB 79, Annex 4</p> <p>The document title has changed from “<i>Clean development mechanism validation and verification standard</i>” to “<i>CDM validation and verification standard</i>”. Revision also includes provisions on standardized baselines and batched issuance requests for a PoA.</p>
06.0	11 April 2014	Revision to incorporate the amendment to the requirements for carbon dioxide capture and storage in CDM-EB78-A04.
05.0	4 October 2013	<p>Revision to incorporate the requirements for programme of activities in the amendment in CDM-EB75-A05 which includes:</p> <ul style="list-style-type: none"> • To enable two issuance requests for the same monitoring period; • To eliminate the requirement of minimum 90 days period between two issuance requests.
04.0	29 July 2013	<p>Revision to incorporate the amendment in CDM-EB74-A04 which includes:</p> <ul style="list-style-type: none"> • Integration of clarification CDM-EB72-A06-CLAR and CDM-EB73-A16-CLAR; • Clarification on the situations in which prior consideration of PoAs need to be validated; • Clarification on the validation of post registration changes in the context of PoAs and CPAs.
03.0	23 November 2012	EB 70, Annex 3

<i>Version</i>	<i>Date</i>	<i>Description</i>
		Revision to reflect revised requirements for PoAs.
02.0	25 November 2011	<p>EB 65, Annex 4</p> <p>The document title has changed. This document, along with the “Clean development mechanism project standard” and the “Clean development mechanism project cycle procedure”, supersedes and replaces the following documents on the date when these three documents above enter into force:</p> <ul style="list-style-type: none"> • Clean development mechanism validation and verification manual (version 01.2) • Procedures for requesting post-registration changes to the start date of the crediting period (version 02.0) • Procedures for modalities of communication between project participants and the Executive Board (version 01.0) • Procedures for registration of a programme of activities as a single CDM project activity and issuance of certified emission reductions for a programme of activities (version 04.1) • Procedures for processing and reporting on validation of CDM project activities (version 03.0) • Procedures for requests to the Executive Board for deviation from an approved methodology (version 01.0) • Procedures for approval of the application of multiple methodologies to a programme of activities (version 01.0) • Procedure for requests for registration of proposed CDM project activities (version 2.0) • Procedures for review of erroneous inclusion of a CPA (version 03.0) • Procedures for withdrawal of a request for registration (version 01.0) • Procedures for renewal of the crediting period of a registered CDM project activity (version 06.0) • Making the monitoring report available to the public in accordance with § 62 of the modalities and procedures for the CDM (version 01.0) • Procedure for requests for issuance of CERs (version 01.2) • Procedures for withdrawal of a request for issuance of certified emission reductions (version 01.0) • Procedures for notifying and requesting approval of changes from the project activity as described in the registered PDD (version 01.0) • Procedures for revising monitoring plans in accordance with paragraph 57 of the modalities and procedures for the CDM (version 02.0)

<i>Version</i>	<i>Date</i>	<i>Description</i>
		<ul style="list-style-type: none"> • Procedures for requests for deviation prior to submitting request for issuance (version 01.0) • Guidelines on the demonstration and assessment of prior consideration of the CDM (version 04.0) • Guidance related to monitoring requirements (EB23, paragraph 24) • Guidance on application of the definition of the project boundary to A/R CDM project activities (version 01.0) • Guidelines on assessment of different types of changes from the project activity as described in the registered PDD (version 01.0) • Guidelines for assessing compliance with the calibration frequency requirements (version 01.0) • Clarifications on the consideration of national and/or sectoral policies and circumstances in baseline scenarios (version 02.0) • Clarifications on the treatment of national and/or sectoral policies and regulations (paragraph 45 (e) of the CDM Modalities and Procedures) in determining a baseline scenario (version 01.0) • Clarification regarding the “Procedures for registration of a programme of activities as a single CDM project activity and issuance of certified emission reductions for a programme of activities (version 01.0) • Additional clarifications to the validation requirements to be checked by a designated operational entity” (EB 11 annex 6)
01.2	30 July 2010	EB 55, Annex 1 <ul style="list-style-type: none"> • Incorporation of applicable decisions of the Board from EB 51 to EB 54; • Revision of references to the procedures, tools and guidance documents; • Editorial review.
01.1	4 December 2009	EB 51, Annex 3 <ul style="list-style-type: none"> • Incorporation of applicable decisions of the Board from EB 44 to EB 50; • Revision of references to the procedures, tools and guidance documents; • Editorial review.
01.0	28 November 2008	EB 44, Annex 3 Initial adoption.

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