

**Verification Report**

**Version [Version number]**

**[Date of report]**

[Document Prepared by]

[Logo from the VVB may go here]

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| **Forest Carbon Partnership Facility (FCPF)**  **Carbon Fund**  **Verification Report (VER)** | |
| **ER Program Name and Country** |  |
| **Reporting Period Covered In this Report** | *DD-MM-YYYY to DD-MM-YYYY* |
| **Number of FCPF ERs** |  |
| **Number of ERs allocated to the Uncertainty Buffer** |  |
| **Number of ERs allocated to the Pooled Reversal Buffer** |  |
| **Name of the VVB** |  |
| **Contact information of the VVB** |  |
| **Report Version** |  |
| **Date of the Verification Report** | *DD-MM-YYYY* |
| **Report Approved by** |  |

[To be deleted when completing the verification report template]

**General information on completing the Verification Report template**

**Purpose of the VER**

All ERs generated by the ER Program during each Reporting Period shall be subject to verification by a Validation and Verification Body. The VER is the document that sets out the verification in accordance with the REDD Country Participant’s Measurement, Reporting and Verification (MRV) System and the Methodological Framework and includes, without limitation:

1. a statement of the number of verified ERs the ER Program has generated in the relevant Reporting Period since the previous Verification (or, in the case of the first Verification, since the ER Program Crediting Start Date); and
2. information on such other matters as may be required by the REDD Country Participant’s MRV System and the Methodological Framework.

The FCPF Glossary of Terms defines specific terms used in the Methodological Framework, the Buffer Guidelines, the Process Guidelines and the VVG. Unless otherwise defined in this VER template, any capitalized term used in this VER template shall have the same meaning ascribed to such term in the FCPF Glossary of Terms.

**Guidance on completing the VER**

General guidelines on completing the VER. Guidance text within the VER template shall be considered as requirements and shall be met by the VVB.

Please complete all sections of this VER. If sections of the VER are not applicable, explicitly state that the section is “Intentionally left blank” and provide an explanation why this section is not applicable. The instructions to the VER are provided in green boxes which should be deleted when submitting the VER to the Facility Management Team.

Font of the body text shall be Calibri 10 black font.

Provide definitions (for those not already defined within the FCPF Glossary of Terms) of key terms that are used and use these key terms and their variables consistently, using the same abbreviations, formats, subscripts, etc. If the VER contains equations, please number all equations and define all variables used in these equations, with units indicated.

The presentation of values in the VER, including those used for the calculation of emission reductions, should be in international standard format e.g 1,000 representing one thousand and 1.0 representing one. Please use units defined and/or mentioned by the International System Units (SI units – refer to <http://www.bipm.fr/enus/3_SI/si.html>) unless the MF or the IPCC Guidelines indicate otherwise (e.g. tonnes vs Mg).

# VERIFICATION STATEMENT

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| *The verification statement shall be in accordance with section 12.2 of the VVG. The following example of statement is provided.*  *e.g. The review and cross-check of explanations and justifications included in the Monitoring Report dated [DD-MM-YYYY] and supporting documents [have/have not] provided [VVB name] with sufficient evidence to determine with a reasonable level of assurance the compliance of the reported information with the FCPF Methodological Framework, the Validation and Verification Guidelines and other applicable normative documents.*  *The scope covered by the verification includes the ER Program´s crediting period [DD-MM-YYYY to DD-MM-YYYY], the reporting period [DD-MM-YYYY to DD-MM-YYYY], the accounting area [hectares], the REDD Country Participant’s Forest Monitoring System, the [national/centralized] REDD+ Programs and Projects Data Management System and the following GHG sources, sinks, REDD+ activities and carbon pools: [provide a list].*  *A total of [#] MCAR, [#] mCAR and [#] Observations were raised as part of the Verification process. A total of [x] MCAR and [x] mCAR were successfully addressed by the ER Program and closed by the VVB and [#] Observations remain open. These findings are described in Appendix 1 of this report.*  *[VVB name] is able to verify with a reasonable level of assurance that the Emisions Reductions generated by [name of the ER Program], quantified in accordance with the verification criteria, amount to [] tonnes CO2 equivalent. [VVB name] verified that the uncertainty buffer ERs amount to [] tonnes of CO2 equivalent and that the non-permanence ERs amount to []. The amount of FCPF Units to to be issued would be [] tCO2e. There are no uncertainties associated with the verification conclusion.*  *Statement Issuing Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *Intended User: [World Bank Group, FCPF Carbon Fund Participants]*  *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*  *[INSERT NAME OF TEAM LEADER of VVB] [LEGAL REPRESENTATIVE OF VVB]* |

# AGREEMENT

## Level of Assurance

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| *Please state the level of assurance of the verification.*  *E.g. “The audit assessment was conducted to provide a reasonable level of assurance concerning material misstatements, errors, or omissions in conformance with the verification criteria and scope stated in the VVG. The provisions undertaken to ensure such a reasonable level of assurance included”:*   * *..* * *..:*   *Based on the previous provisions and considering the findings raised during the audit, a* ***positive/negative*** *evaluation statement reasonably ensures that the FCPF Program GHG assertion* ***is/is not*** *materially correct and* ***is/is not*** *a fair representation of the GHG data and information provided in the ER Monitoring Report and supporting documents.”*  *Refer to* ***paragraph 29*** *of the VVG.* |

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## Objectives

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| *Please briefly describe the purpose of verification.*  *E.g. The objective of the verification audit was to conduct an independent assessment of the FCPF Program to determine the extent to which:*   * *The Monitoring Report is correct and complete.* * *The Program methodological steps and data are publicly available.* * *The data reported enables the reconstruction of the reported ERs.* * *The reported ERs are materially accurate.* * *The sources of uncertainty are properly identified and analyzed in compliance with applicable criteria.* * *The components of the Forest Monitoring System include areas of risk of future non-compliance.* * *The methods and methodologies used to estimate GHG emissions and removals are consistent with the Reference Level and with the Monitoring Plan.* * *The Monitoring Report is accurate and complete with regard to the strategies undertaken to mitigate and/or minimize potential displacements and the changes in major drivers in the ER Accounting Area.* * *The Monitoring Report contains a complete and accurate report on the mitigation of significant risks of reversals and the strategies implemented to address the sustainability of ERs.* * *The ERs allocated to the Uncertainty, and Pooled Reversal Buffer are estimated in compliance with the MF and other applicable criteria.* * *Double counting is avoided.* * *The national or centralized REDD+ Project Data and Management System is implemented and operated in compliance with the MF and other applicable criteria.*   *Refer to* ***section 8.2*** *of the VVG.* |

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## Criteria

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| *Please briefly describe the criteria considered for verification.*  *E.g. The criteria applicable to verification include:*   * *The applicable criteria and indicators of the MF* * *The Buffer Guidelines, Guidelines on the application of the MF, Process Guidelines, Validation and Verification Guidelines and the FCPF Glossary of Terms* * *The guidelines contained in the ER Monitoring Report template, the Validation Report and the Verification Report Template* * *The validated methodologies and methods used to estimate GHG emissions and removals as described in Annex IV of the Monitoring Report* * *2006 IPCC Guidelines [including the 2019 refinement]* * *2013 IPCC wetlands supplements* * *GFOI 2016 Methods and Guidance Document* * *Any formal clarification provided by the FMT [Define]*   *Refer to* ***section 8.3*** *of the VVG.* |

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## Scope

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| *Please describe the scope of the verification.*  *e.g. The scope of verification includes:*   * *The Crediting Period* * *The applicable reporting period* * *The ER Program Accounting Area* * *The GHG sources and sinks associated with any of the REDD+ Activities accounted for as required by the Methodological Framework* * *The accounted Carbon Pools and greenhouse gases* * *The REDD Country Participant’s Forest Monitoring System* * *The national or centralized REDD+ Programs and Projects Data Management System*   *Refer to* ***section 8.4*** *of the VVG.* |

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## Materiality

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| *Please indicate the materiality threshold of the verification.*  *E.g. The verification process based on the desk review and country visit found that* ***there are not******quantitative and/or qualitative material discrepancies*** *affecting the GHG assertion or leading to overestimations of the reported GHG emissions and removals. The process for estimating the threshold of materiality is described below: (complete).*  *The verification process based on the desk review and country visit found that* ***quantitative and/or qualitative material discrepancies are*** *affecting the GHG assertion and leading to overestimations of the reported GHG emissions and removals. The process for estimating the threshold of materiality is described below: (complete)*  *Refer to* ***section 8.5*** *of the VVG.* |

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# METHODOLOGY AND PLANNING

## Verification team

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| *Describe the names, roles, and activities of each of the members of the Validation and Verification Team. Add as many rows as necessary.*  *Refer to* ***section 7.6, 7.7, and 7.9*** *of the VVG.* |

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|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Name** | **Role** | **Activities** | | | | |
| **Desk review** | **Site visit** | **Reporting** | **Supervision** | **Technical review** |
| XXXX |  | X | X | X | X |  |
| XXX |  | X | X | X |  |  |
| XXX |  |  |  |  |  | X |

## Verification schedule

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| *Please describe the schedule of the Verification including the calendar for desk reviews, country visits, etc.*  *Refer to* ***section 9.3*** *of the VVG.* |

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## Methodology description

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| *Please describe the methodology applied by the VV Team to perform the Verification, including the procedures applied for the risk assessment, sampling plan, and the main data sources & sets that have been subject to the Verification process.*  *Refer to* ***sections 9.1, 9.2, and 9.4*** *of the VVG.* |

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## Review of documentation

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| *Please describe and list the documents and reference numbers that were reviewed by the VVB Team and how that documentation was used to perform the verification.*  *Refer to* ***paragraphs 46 and 47*** *of the VVG.* |

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## REDD Country Visit

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| *Please briefly describe the dates and activities performed during the REDD Country visit and related teleconferences, including the people interviewed, sites and organizations visited, and the main findings and how these were relevant to the Verification.*  *If no Country Visit was made, explain the rationale applied to confirm that the Verification process can rely entirely on a desk review without negatively affecting the required level of assurance.*  *Refer to* ***paragraph 46*** *of the VVG.* |

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# SUMMARY OF FINDINGS

## Implementation status of the ER Program and update on drivers

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| *Provide a statement indicating if the Monitoring Report and supporting documents are complete and accurate, and confirm that sufficient information has been included to explain any changes in major drivers in the ER Accounting Area and the status of the implementation of the strategy to mitigate and/or minimize potential displacement .*    *Refer to* ***section 8.2*** *of the VVG* |

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## System for measurement, monitoring and reporting emissions and removals occurring within the monitoring period

### Forest Monitoring System

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| *Indicate if the Forest Monitoring System of the ER Program is functioning and is able to produce high quality data because it has in place the necessary controls to address relevant sources of potential errors, omissions, and misstatements in place.*  *Please propose opportunities for future technical improvements of areas identified as presenting a high risk of future non-compliance. These shall be issued as Observations in line with the VVG.*  *Refer to* ***Sections 8.2*** *and* ***10.3*** *of the VVG.* |

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### Measurement, monitoring and reporting approach

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| *Provide a statement indicating that the equations and methods used for measuring, monitoring, and reporting are correct and that they are consistent with the Reference Level. Also, confirm that the link between the equation parameters and the parameters under fixed data and parameters and monitored data and parameters are correct.*  *Refer to* ***Section 8.2*** *of the VVG.* |

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## Fixed Data and Parameters

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| *Confirm that all fixed data and parameters have been reported, and confirm if the reported data is in line with the guidelines provided in the ER-MR template (e.g. Information is complete; only fixed data and parameters are reported). Assess whether the reported fixed data and parameters are consistent with the ER-PD or the revised version in Annex 4.*  *Also confirm if the data and information has been made publicly available in accordance to Criterion 6 of the MF.*  *Refer to* ***Sections 8.2*** *and* ***10.2*** *of the VVG.* |

## Monitored Data and Parameters

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| *Confirm that all data and parameters subject to monitoring have been reported, and assess whether these parameters are free of errors and material misstatements. Confirm that the reported data is in line with the guidelines provided in the ER-MR MR template (e.g. Information is complete; only monitored data and parameters are reported). Explain the steps taken to conduct the assessment, and provide details on how the following aspects have been covered for each of the parameters:*   * *The reliability of the source and nature of the reported evidence that justifies the selection of the monitored data and parameters.* * *Assessment of the correctness of each step of monitoring from measurement to data transfer and calculation.* * *Confirmation that methodological steps and data are publicly available in accordance with applicable criteria (Criterion 6 of the MF)*   *Provide an overall concluding statement concerning the sufficiency of quantity and appropriateness of quality of the evidence used to determine the GHG reductions and removals.*  *If ER Programs decided to use the Guidelines on the application of the MF Number 3 on reporting periods and use a Monitoring Period for monitoring, confirm that section 1.4.1 reflects the value monitored during the Monitoring Period instead of the Reporting Period. In this case, the Monitoring Report should indicate the start and end date of the Monitoring Period*  *Refer to sections* ***5.1 and 8*** *of the VVG****.*** |

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# VERIFICATION OF GHG ASSERTION

## ER Program Reference level for the Reporting Period

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| *Describe the Reference Level applicable to the Reporting Period. This has to be consistent with the MR and the Validation Report.*  *Refer to* ***section 8.2*** *of the VVG* |

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| **Year of monitoring/ reporting period *t*** | **Average annual historical emissions from deforestation over the Reference Period (tCO2-e/yr)** | **If applicable, average annual historical emissions from forest degradation over the Reference Period (tCO2-e/yr)** | **If applicable, average annual historical removals by sinks over the Reference Period (tCO2-e/yr)** | **Adjustment, if applicable (tCO2-e/yr)** | **Reference level (tCO2-e/yr)** |
| 20xx |  |  |  |  |  |
| 20xx |  |  |  |  |  |
| … |  |  |  |  |  |
| **Total** |  |  |  |  |  |

## ER program emissions by sources and removals by sinks

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| *Include a statement confirming that the ERs have been reported following a transparent and coherent step-by-step process that enabled the reconstruction of the estimations. Confirm the correctness of the calculation spreadsheets used and their consistency with the applicable formulae and the Reference Level. Confirm if such a process complies with the requirements of applicable criteria. Determine whether the reported ERs are materially accurate, i.e. free of material misstatements, errors, and omissions.*  *Refer to* ***Section 8.2*** *of the VVG* |

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| --- | --- | --- | --- | --- |
| **Year of reporting period *t*** | **Emissions from deforestation (tCO2-e/yr)** | **If applicable, emissions from forest degradation (tCO2-e/yr)\*** | **If applicable, removals by sinks (tCO2-e/yr)** | **Net emissions and removals (tCO2-e/yr)** |
| 20xx |  |  |  |  |
| 20xx |  |  |  |  |
| … |  |  |  |  |
| **Total** |  |  |  |  |

## Uncertainty of Emission Reductions

### Uncertainty analysis

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| *Provide an assessment on whether a step-wise approach for uncertainty analysis has been applied correctly for the identification of sources of random and systematic errors related to the activity data and emission factors for the estimation of total ERs. Confirm that the uncertainty analysis has been conducted in compliance with applicable criteria.*  *Refer to* ***criteria 7, 8 and 9*** *of the Methodological Framework and the* ***Guideline on the application of the Methodological Framework Number 4 On Uncertainty Analysis of Emission Reductions*** |

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### Uncertainty of the estimate of Emission Reductions

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| *Provide an assessment of the application of Monte Carlo simulation for the quantification of the Uncertainty of Emission Reductions, and confirm that the reported uncertainty disscount of Total Emissions Reductions is accurate and free of errors and misstatements.*  *Refer to* ***criterion 7, indicators 9.2 and 9.3 and criterion 22*** *of the Methodological Framework and the* ***Guideline on the application of the Methodological Framework Number 4 On Uncertainty Analysis of Emission Reductions****.* |

### Sensitivity analysis and identification of areas of improvement of the MRV system

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| *Provide an assessment of the sensitivity analysis conducted to estimate the relative contribution of each parameter to the overall uncertainty. This includes Activity Data, Emission Factors, and integrations. Confirm that the ER Program has proposed methods and actions to address sources of high uncertainty.*  *Refer to* ***criterion 7, indicators 9.2 and 9.3*** *of the Methodological Framework and the* ***Guideline on the application of the Methodological Framework Number 4 On Uncertainty Analysis of Emission Reductions****.* |

## Transfer of Title to ERs

### Ability to transfer title

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| *Indicate if the ER Program has identified the existence of unclear or contested title to ERs during the Reporting Period, and describe the quantity of ERs that would be affected by this. Also, indicate if the ER Program has expressed its interest in increasing its ability to transfer the title over ERs covered in the current monitoring report in the short term.*  *Report the percentage of ERs (A) for which the ability to transfer Title to ERs is clear or uncontested.*  *The VVB is not required to assess the correctness of this information.*  *Refer to Para 30 of the VVG.* |

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### Program and Projects Data Management System

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| *Confirm whether the ER Program has a fully documented Data Management System in place, and assess if it includes specific provisions to ensure transparency and avoid multiple claims of ER Title. Confirm that operational guidelines exist and that they comply with the MF, or/and the guidance provided by the FMT. Also confirm if an audit of the operations of the Data Management System was deemed necessary as per the instructions of the FMT, and if so, summarize the outcome of such audit.*  *Refer to* ***criteria 37 and 38*** *of the Methodological Framework* |

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### Double counted ERs

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| *Confirm the extent to which systems to detect whether ERs generated under the ER Program have been counted or compensated for more than once have been adequately implemented, and confirm that issuance has not occurred in other known registries. Please include specific references to the registries (names and links) and projects that could have generated double counted ERs. In case of double counting or potential double counting, clearly state the number of ERs identified as being counted or compensated more than once.*  *Report the ERs for which the ability to transfer Title to ERs is clear or uncontested (Section 6.1) that are sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose including ERs accounted separately under other GHG accounting schemes or ERs that have been set-aside to meet Reversal management requirements under other GHG accounting schemes Refer to* ***criteria 23, 37 and 38*** *of the Methodological Framework* |

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## Reversals

### The occurrence of major events or changes in ER Program circumstances that might have led to Reversals during the Reporting Period compared to the previous Reporting Period(s)

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| *This section applies to the second and subsequent verifications only and if reversals have occurred.*  *Identify any natural or human-induced reported events leading to reversals. Assess if sufficient and accurate information has been provided to document the reversal events.*  *Confirm if any Reversals from ERs that have been previously transferred to the Carbon Fund have occurred during the Reporting Period.*  *Refer to* ***Sections 6 and 7*** *of the Buffer Guidelines* |

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### Quantification of Reversals during the Reporting Period

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| *This section applies to the second and subsequent verifications only and if reversals have occurred.*  *Determine whether the number of Reversals has been correctly calculated, and state how many potential FCPF ERs have been reversed and need to be cancelled from the Buffer ERs.*  *Refer to* ***Sections 6 and 7*** *of the Buffer Guidelines* |

### Reversal Risk Assessment and Buffer ERs

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| *Determine whether the Buffer Guidelines have been correctly used to determine the Total reversal risk set-aside percentage. The VV Team shall use their professional judgement and the conservativeness principle in order to assess the assessment made by the ER Program.*  *The VV Team shall ensure that evidence is provided to justify any statement made. If no evidence is provided, the conservativeness principle shall apply to ensure that the scoring is conservative.*  *Quantify the number of ERs that would be allocated to the Buffer.*  *Refer to* ***Sections 6 and 7*** *of the Buffer Guidelines* |

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| --- | --- | --- | --- |
| **Risk Factor** | **Risk indicators – Assessment by VVB** | | **Resulting reversal risk set-aside percentage** |
| **Default risk** | *N/A* | | *10%* |
| **Lack of broad and sustained stakeholder support** |  | |  |
| **Lack of institutional capacities and/or ineffective vertical/cross sectorial coordination** |  | |  |
| **Lack of long term effectiveness in addressing underlying drivers** |  | |  |
| **Exposure and vulnerability to natural disturbances** |  | |  |
|  |  | **Total reversal risk set-aside percentage** |  |
|  |  | **Total reversal risk set-aside percentage from ER-PD or previous monitoring report (whichever is more recent)** |  |

## Calculation of emission reductions

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| *Determine whether the ER Program has quantified ERs in compliance with the Methodological Framework, the ER Monitoring Report template and other applicable criteria. Please complete the following table.*  *If the Program Entity wishes to report additional ERs for a Reporting Period it has already reported for as a result of increased ability to transfer ER title, the table below shall only present the FCPF units corresponding to the additional number of ERs for which the ability to transfer Title to ERs is clear and uncontested.*  *Refer to* ***criteria 5, 6, 7, 8, 9, 14 16 and, 22*** *of the Methodological Framework; section* ***10.2*** *of the VVG* |

|  |  | **20xx** | **20xx** | **20xx** | **Total** |
| --- | --- | --- | --- | --- | --- |
| **A** | **Reference Level (tCO2-e) (Section 5.1** |  |  |  |  |
| **B** | **Net emissions and removals under the ER Program (tCO2-e) (Section 5.2)** |  |  |  |  |
| **C** | **Emission Reductions during Reporting Period (tCO2-e) (A-B)** |  |  |  |  |
| **D** | **If applicable, number of Emission Reductions from reducing forest degradation that have been estimated using proxy-based estimation approaches (use zero if not applicable)** |  |  |  |  |
| **E** | **Number of Emission Reductions estimated using measurement approaches (C-D)** |  |  |  |  |
| **F** | **Percentage of ERs (A) for which the ability to transfer Title to ERs is clear or uncontested (Section 5.4.1)** |  |  |  |  |
| **G** | **ERs for which the ability to transfer Title to ERs is unclear or contested because they are sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose (Section 5.4.3)** |  |  |  |  |
| **H** | **Total ERs (D+E)\*F-G** |  |  |  |  |
| **I** | **Conservativeness Factor to reflect the level of uncertainty from non-proxy based approaches associated with the estimation of ERs during the Crediting Period (Section 5.3.2)** |  |  |  |  |
| **J** | **Emission Reductions allocated to the Uncertainty Buffer (0.15\*D/C\*H)+(I\*E/C\*H)** |  |  |  |  |
| **K** | **Total reversal risk set-aside percentage applied to the ER program (Section 5.5)** |  |  |  |  |
| **L** | **Emission Reductions allocated to the Pooled Reversal Buffer (H-J)\*K** |  |  |  |  |
| **M** | **Number of FCPF ERs (H-J-L)** |  |  |  |  |

# NON-COMPLIANCES AND OBSERVATIONS

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| *Describe the process for the resolution of non-compliances (corrective actions and observations) raised by the verification team during the Verification..*  *Please summarize the number of Corrective Action Requests and Observations issued as part of the verification process. Consider that all mCARs issued at Verification shall be suitably closed out by the REDD Country Participant at the time of the next Verification.*    *Refer to* ***section 11*** *of the VVG.* |

*APPENDIX 1: OVERVIEW OF NON-COMPLIANCES & OBSERVATIONS ISSUED DURING THE VERIFICATION BY THE VERIFICATION TEAM*

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| *Please provide a list of all MAJOR Corrective Action Request (MCAR), MINOR Corrective Action Reques (mCAR) mpliancesand Observations, clearly stating:*  *In the case of a non-compliance:*   * *Type of Corrective Action Request (MAJOR or MINOR)* * *VVG reference number against which non-compliance was found* * *Requirements as defined in the VVG/Methodology Framework* * *Objective evidence found by the team of the non-compliance* * *Any corrective actions implemented and/or corrective action plan by the REDD Country Participant* * *VVB’s assessment and conclusion on the corrective action and/or corrective action plan* * *Status of non-compliance (i.e. Open or Closed)*   *In case of an observation:*   * *VVG reference number against which observation is issued* * *Requirements as defined in the VVG/Methodology Framework* * *Description of the possible risk for future non-compliance* * *Any response made by the REDD Country Participant or its authorized representative* * *VVBassessment of the response by the REDD Country Participant or its authorized representative* * *Status of Observation (i.e. Open or Closed)* |

**Document information**

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| **Version** | **Date** | **Description** |
| 1.4 | August 2024 | Page 1, section 2.2 and section 5.6 were updated to reflect the changes incorporated in the most recent version of the Buffer Guidelines (V4.2). This adjustment includes the removal of the reversal buffer. Now, only the pooled reversal buffer should be accounted for. |
| 1.3 | May 2022 | Page 1 and sections 5.4.1 and 5.6 have been adjusted to reflect the definition of Total ERs |
| 1.2 | September 2020 | Minor adjustments have been made to show consistency with the last version of the Validation and Verification guidelines. |
| 1.1 | November 2020 | Reference to the guidelines on uncertainty analysis of emission reductions was included. |
| 1.0 | August 2020 | Initial version adopted. |