APPENDIX C

VERIFICATION REPORTING FORM: FORESTRY PROJECTS

The Verification Reporting Form is to be used for verifying the measured changes in carbon stock of forestry projects as reported in the Monitoring and Evaluation Form (Appendix B). There are four main sections in this form.

Verification refers to establishing whether the measured changes in carbon stock actually occurred, similar to an accounting audit performed by an objective, certified party. External (third-party) verification processes need to be put in place and not rely on internal verification or audits. As part of the verification exercise, an overall assessment of the quality and completeness of each of the GHG impact estimates needs to be made by completing the Verification Reporting Form, similar to the Monitoring and Evaluation Reporting Form. For forestry projects, verifying baseline and post-project conditions may involve research studies, surveys, or other assessments (see Section 6), as well as requesting documentation on key aspects of the project. At a minimum, the verifier should ask the following general questions:

❑	Are the monitoring and evaluation methods well documented and reproducible?
❑	Have the results been checked against other methods?
❑	Have the results been compared for reasonableness with outside or independently published estimates?
❑	Are there any environmental or socioeconomic impacts that need to be evaluated in more detail?

In **Section A** (Project Description), the verifier provides the following information: the title of the project, contact information on the principal project developer, and a brief description of the project. If multiple participants are involved in the project, then these people should be listed. Much of this information will be identical to the information contained in the Monitoring and Evaluation Reporting Form (Appendix B) and, therefore, the relevant fields are shaded.

In **Section B** (Changes in Carbon Stock), the verifier first provides information on the re-estimated baseline, measured gross changes in the carbon stock due to the project, and measured net changes in the carbon stock (primarily drawn from the Monitoring and Evaluation Reporting Form in Appendix B; these sections are shaded). The verifier then provides information on a verified baseline,

verified gross changes in the carbon stock due to the project, and verified net changes in the carbon stock. A comparison of the measured and verified impacts provides information on the performance and effectiveness of the project. If additional data collection and analysis was conducted, the verifier provides information on the data collection and analysis methods used for verifying changes in carbon stock.

The verifier also needs to indicate whether key methodological issues were addressed for each method by responding to quality assurance guidelines. The verifier describes how free riders, positive project spillover, project leakage, and market transformation were verified, and compares these calculations with those measured during project implementation. If there are differences or discrepancies, the verifier needs to explain the inconsistencies. In the last part of Section B, the verifier provides information on the measurement and operational uncertainties affecting the project (including a description of a contingency plan). If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, the verifier needs to explain the inconsistencies.

In **Section C** (Environmental Impacts), the verifier indicates, via a checklist, the types of environmental impacts affected by the project, the types of mitigation activities conducted, and consistency of the project with environmental laws and, if applicable, environmental impact statements. If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, the verifier needs to explain the inconsistencies.

In **Section D** (Socioeconomic Impacts), the verifier indicates, via a checklist, the types of socioeconomic impacts affected by the project, and the types of mitigation activities conducted. If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, the verifier needs to explain the inconsistencies.

A. PROJECT DESCRIPTION

[*Same as Reported in Monitoring and Evaluation Reporting Form*]

A1. Title of project:

A2. Principal project developer and contact:

Item	Please fill in if applicable
Name of principal project developer[1]:	
Name of project developer (English):	
Mailing address:	
Telephone:	
Fax:	
Contact person for this project:	
Mailing address:	
Telephone:	
Fax:	
Email:	

[1]If multiple participants are involved in the project, then they need to assign one of the participants as the "principal project developer" to complete this form. Other participants are not allowed to report on the impacts of this specific project, to avoid multiple reporting.

A3. Other participants

List other participants:

A4. Project Description

Briefly describe the project:

• CHANGES IN CARBON STOCK

B1. Re-estimated Carbon Stock in Baseline [*Same as Reported in Section B4 in Monitoring and Evaluation Reporting Form*]

For all years of the project (1 to n), re-estimate the carbon stock (1) for the unadjusted baseline (without free riders), (2) for free riders, and (3) for the baseline (adjusted for free riders). Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value.

Re-estimated	Unadjusted Baseline Carbon (1)	Level of Precision[a]	Carbon from Free Riders (2)	Level of Precision[a]	Without-Project Baseline Carbon (3=1-2)	Level of Precision[a]
Carbon stock (tC) – Year 1						
. . .						
Carbon stock (tC) – Year n[b]						

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B2. Measured Gross Changes in Carbon from Project [*Same as Reported in Section B5 in Monitoring and Evaluation Reporting Form*]

For all years of the project (1 to n), measure (1) the carbon stock for the unadjusted project, (2) carbon loss due to project leakage, (3) carbon gains from project spillover, (4) carbon gains from market transformation, and (5) carbon stock for the with-project scenario (after adjustment). Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value.[a]

Measured	Unadjusted With-Project Carbon (1)	Carbon from Project Leakage (2)	Carbon from Positive Project Spillover (3)	Carbon from Market Transformation (4)	With-Project Carbon (5=(1+3+4) – 2)
Carbon stock (tC) – Year 1					
. . .					
Carbon stock (tC) – Year n[b]					

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B3. Measured Net Changes in Carbon Stock [*Same as Reported in Section B6 in Monitoring and Evaluation Reporting Form*]

For all years of the project (1 to n), calculate the net change in carbon stock by subtracting with-project carbon (taken from Table B5) from without-project baseline carbon (taken from Table B4). Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value.

Measured	Without-Project Baseline Carbon (1)	Level of Precision[a]	With Project Carbon (2)	Level of Precision[a]	Net Change in Carbon Stock (3=1-2)	Level of Precision[a]
Carbon stock (tC) – Year 1						
. . .						
Carbon stock (tC) – Year n[b]						

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B4. Verified Carbon Stock in Baseline (*to be completed by verifier*)

For all years of the project (1 to n), verify the carbon stock (1) for the unadjusted baseline use (without free riders), (2) for free riders, and (3) for the baseline (adjusted for free riders). Baseline results may be different than those reported in the Monitoring and Evaluation Reporting Form. Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value. If there are no changes to what has been reported, use the values in Table B1 above.

Verified	Unadjusted Baseline Carbon (1)	Level of Precision[a]	Carbon from Free Riders (2)	Level of Precision[a]	Without-Project Baseline Carbon (3=1-2)	Level of Precision[a]
Carbon stock (tC) – Year 1						
. . .						
Carbon stock (tC) – Year n[b]						

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B5. Verified Gross Changes in Carbon from Project (*to be completed by verifier*)

For all years of the project (1 to n), measure (1) the carbon stock for the unadjusted project, (2) carbon loss due to project leakage, (3) carbon gains from project spillover, (4) carbon gains from market transformation, and (5) carbon stock for the with-project scenario (after adjustment). Monitored results may be different than those reported in the Monitoring and Evaluation Reporting Form. Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value.[a] If there are no changes to what has been reported, use the values in Table B2 above.

Verified	Unadjusted With -Project Carbon (1)	Carbon from Project Leakage (2)	Carbon from Positive Project Spillover (3)	Carbon from Market Transformation (4)	With-Project Carbon (5=(1+3+4) – 2)
Carbon stock (tC) – Year 1					
. . .					
Carbon stock (tC) – Year n[b]					

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B6. Verified Net Changes in Carbon Stock (*to be completed by verifier*)

For all years of the project (1 to n), calculate the net change in carbon stock by subtracting with-project carbon (taken from Table B5) from without-project baseline carbon (taken from Table B4). Provide a separate table for each carbon pool and a total for all of the pools. Indicate the level of precision for each value. [a] If there are no changes to what has been reported, use the values in Table B3 above.

Verified	Without - Project Baseline Carbon (1)	Level of Precision[a]	With Project Carbon (2)	Level of Precision[a]	Net Change in Carbon Stock (3=1-2)	Level of Precision[a]
Carbon stock (tC) – Year 1						
. . .						
Carbon stock (tC) – Year n[b]						

[a] Indicate the level of precision used for project values: use either (1) standard deviation around the mean value, or (2) general level of precision (e.g., low, medium, high) — if more information is available, additional levels of precision can be used.

[b] The "nth" year is the last year of the project monitoring period.

B7. Data Collection and Analysis Methods [*Only to be completed by verifier if additional data collection and analysis were conducted as part of verification*]

B7.1. Check one or more of the following data collection and analysis methods used for calculating changes in carbon stock:

❑	Modeling
❑	Remote sensing
❑	Field/site measurements

B8. Quality Assurance Guidelines (*to be completed by verifier*)

The Quality Assurance Guidelines (QAG) request evaluators to explain how basic methodological issues are addressed in the measurements and calculations of carbon stock. A separate sheet for each data collection and analysis method needs to be provided. Check the box to indicate that these issues were addressed. If not addressed, or if there were problems, discuss on a separate sheet for each table.

Table QAG-1	**Quality assurance guidelines for modeling**	
Calibration	❑	1. Was there a description of how the models were calibrated to observed data?
	❑	2. Was there a description of the criteria used to calibrate the model?
	❑	3. Was there a description of the input values changed to bring the simulation into calibration? And were reasons given for why a value was changed?
Data	❑	1. Was there a description of the data collection process that supported the analysis?
	❑	2. Was there a description of the source(s) and method(s) of collecting these data?
Weather	❑	Was there a description on how the weather data was chosen for the simulation?
Variance	❑	Was there a description on how confidence intervals were derived?

Table QAG-2	Quality assurance guidelines for remote sensing and field/site measurement	
Sampling	❑	1. If a sample was used, was there a description of the sample design (e.g., was a random sample used? proportional sample? cluster sample? stratified sample?)?
	❑	2. Was there a description of the procedures used to determine the size of the samples in order to achieve a specific level of precision at a given level of confidence?
	❑	3. If a stratified sample was used, was there a description of how the strata were defined and the allocation to strata?
Data	❑	See Table QAG-1.
Specification and error	❑	Were substantial errors in measuring important variables identified and was there a description of the process used to minimize these errors?
Outliers	❑	Was there a description of how outliers were identified, how many there were, and how they were handled?
Missing data	❑	Was there a description of how missing data were handled?
Comparison group	❑	1. If a comparison group was not used to estimate gross or net changes in carbon stock, was there a description of what was done to control for the effects that may account for any increase or decrease in addition to the project itself?
	❑	2. If a comparison group was used to estimate changes in carbon stock, was there a description of how the group was defined?
Measurement duration	❑	Was there a description of the measurement periods?
Variance	❑	See Table QAG-1.

B9. Free Riders [to be completed by verifier]

B9.1. Describe how free ridership was evaluated, compare to measured free ridership, and explain inconsistencies:

B10. Positive Project Spillover and Project Leakage [*to be completed by verifier*]

B10.1. Describe how positive project spillover and project leakage were identified and evaluated, compare to measured spillover and leakage, explain inconsistencies, and assess the effectiveness of options within the project to minimize leakage or account for spillover:

B11. Market Transformation [*Only to be completed by verifier if additional data collection and analysis were conducted as part of verification*]

B11.1. Which of the following indicators were used to describe how the market has been transformed, or that the changes in carbon stock resulting from the project are expected to persist? [Check all that may apply]

❑	Changes in government standards or regulations
❑	Physical changes in production or distribution practices that are not easily undone
❑	Institutional changes in standard practice
❑	New market entrants
❑	Profitable market entities continue the market transformation
❑	Key market barriers removed or reduced

B11.2. Which of the following methods were used to evaluate market transformation? [Check all that may apply]

❑	Surveys
❑	Sales tracking
❑	Multivariate statistical models
❑	Modeling of market processes
❑	Econometric studies
❑	Process evaluations

B11.3. Compare verified changes from market transformation to measured changes from market transformation, and explain inconsistencies:

B12. Uncertainty [*to be completed by verifier*]

B12.1. Identify and discuss key measurement and operational uncertainties affecting estimates of carbon stock. If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, explain the inconsistencies.

Measurement Uncertainties: **Operational Uncertainties:**

B12.2. Describe the project's contingency plan that identifies potential project uncertainties and discusses the contingencies provided within the project estimates to manage the uncertainties.

Contingency plan:

B12.3. Assess the possibility of local or regional political and economic instability in the short-term (5 years or less) and how this may affect project performance.

Political and economic instabilities:

C. ENVIRONMENTAL IMPACTS

C1. Identify and check whether the project will have one or more environmental impacts and, where appropriate, describe the type of impact. [to be completed by verifier]. If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, explain the inconsistencies. [*to be completed by verifier*]

	Potential Environmental Impacts	
	Impact Category	**Comments**
❑	Agrochemicals	Application and disposal of pesticides and fertilizers
❑	Biological diversity	Endangered plants and animal species, critical habitats, and protected areas
❑	Coastal and marine resources management	Coral reefs, mangroves, and wetlands
❑	Dams and reservoirs*	Implementation and operation
❑	International treaties and agreements on environment and natural resources	Status and application of current and pending treaties and agreements, including notification requirements
❑	International waterways	Quality or quantity of water flows
❑	Natural hazards	Measures to address earthquakes, floods, volcanic activity, etc.
❑	Soil conservation	Protection and management
❑	Sustainable land use	Multiple use management and non-declining yields
❑	Tropical forests	Protection and management
❑	Water quality	Protection and enhancement
❑	Watersheds	Protection and management
❑	Wetlands	Protection and management (e.g., estuaries, lakes, mangroves, marshes and swamps)
❑	Wildlands	Protection and management
❑	Wildlife and habitat protection or enhancement	Protection and enhancement

*Without project

C2. Identify any proposed mitigation. [to be completed by ver*ifier*]

Mitigation activities:

C3. Indicate whether an environmental impact statement (EIS) has been filed and that the response to the checklist of environmental impacts is consistent with the EIS. [*to be completed by verifier*]

❑	EIS filed
❑	EIS not filed
❑	Checklist consistent with EIS
❑	Checklist not consistent with EIS. Explain reasons:

C4. Indicate whether any environmental laws apply to these impacts and that the response to the checklist of environmental impacts is consistent with the environmental laws. [*to be completed by verifier*]

❑	Applicable environmental laws
❑	Checklist consistent with environmental laws
❑	Checklist not consistent with environmental laws. Explain reasons:

D. SOCIOECONOMIC IMPACTS

D1. Identify and check whether the project will have one or more socioeconomic impacts and, where appropriate, describe the type of impact. If there are differences or discrepancies with the information in the Monitoring and Evaluation Reporting Form, explain the inconsistencies. [*to be completed by verifier*]

❑	Concerns of local communities and indigenous peoples regarding all project operations	❑	Land settlement
❑	Cultural properties (archeological sites, historic monuments, and historic settlements)	❑	Legal and customary land and resource use rights of local communities and indigenous peoples
❑	Distribution of income and of wealth	❑	Long-term income opportunities for local populations (e.g., jobs)
❑	Employment rights	❑	Maintaining and fostering local cultures
❑	Gender equity	❑	Public participation and capacity building
❑	Human rights	❑	Quality of life (local or regional)
❑	Induced development and other sociocultural aspects (secondary growth of settlements and infrastructure)	❑	Tenure and land use rights
❑	Involuntary resettlement	❑	Tribal peoples (measures to address the rights of tribal peoples, including traditional land and water rights)

D2. Identify any proposed mitigation activities. [*to be completed by verifier*]

Mitigation activities: