

VALIDATION/VERIFICATION BODY REQUIREMENTS

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CONTACT DETAILS

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SUMMARY

This document contains Gold Standard Validation/Verification Body Requirements for certification under the Gold Standard for the Global Goals and earlier versions of Gold Standard. The principles, rules and requirements set out in this document are applicable to all VVBs ~~and certification bodies~~ that seek to conduct Validations and Verifications for certifying Gold Standard Projects and Programmes.

The Validation and Verification Body Requirements follow the Assurance model of the Gold Standard for the Global Goals, which in turn is based on ISEAL's Assurance Code.

CONTACT INFORMATION

Action	Email ID
General enquiry about VVB approval procedure and clarification on requirements	
Application submission/approval /reapproval	vvb@goldstandard.org
Update of accreditation status	vvb@goldstandard.org
Examination <u>& VVB Trainings</u>	vvb@goldstandard.org
Addition/deletion of auditor (s)	
Grievance	

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1 | INTRODUCTION

- 1.1.1.1 | This document is to be read alongside the Gold Standard for the Global Goals [Principles & Requirements](#). The Gold Standard Validation & Verification Body Requirements (hereby referred to as the GS VVB Requirements) define the following key matters:
- The guiding principles that underpin the Gold Standard certification process
 - The Gold Standard certification decision making process
 - The criteria and procedure under which a VVB becomes approved (and maintains approval) as a GS VVB
 - The GS VVBs eligible for different certification pathways under Gold Standard for the Global Goals
- 1.1.1.2 | The Requirements laid out in this document shall apply to all GS VVBs carrying out audits of Gold Standard activities, regardless of which version of Gold Standard is being applied. Note that for brevity, the standard refers to Projects throughout the text; this may be read as Projects [Activity](#), Programmes or [I](#)nterventions, unless explicitly stated.
- 1.1.1.3 | Gold Standard’s approach to certification decision making is overseen by the Gold Standard [Technical Advisory Committee](#) (TAC). Changes to the certification approach laid out in these Requirements shall be approved by TAC.
- 1.1.1.4 | It is envisaged that the Requirements shall be reviewed once every two years. Changes made to these Requirements shall be communicated to VVBs and project developers through Gold Standard communications, including the technical update newsletter. To receive these updates, [sign-up for news](#).

2 | SCOPE & APPLICABILITY

- 2.1.1.1 | This document sets out the Principles and Requirements for certification under the [Gold Standard for the Global Goals](#) and earlier versions of Gold Standard. These Requirements are part of a broader set of documents which work together to create a consistent and credible approach to standards and certification of Projects and SDG Impacts.
- 2.1.1.2 | The document is applicable to all VVBs seeking to conduct Validations and Verifications for [Gold Standard for the Global Goals](#) and for all earlier versions of Gold Standard.
- 2.1.1.3 | The Requirements set out in this document are applicable to all VVBs [and certification bodies](#) that seek to certify Gold Standard Projects and Programmes. Specifically, this document lists the following Requirements:
- Procedure for a VVB and individual auditors to become eligible for performing validation and verification activities;

- b. Procedure for maintaining eligibility to conduct validation and verification assessments in support of Gold Standard Certification.

2.1.1.4 | ~~SustainCERT is Gold Standard’s appointed certification/assurance body that is VVBs are~~ responsible for ~~confirming~~ certification decisions. ~~Gold Standard is responsible for certification process management.~~

3 | ~~EFFECTIVE DATE~~ **ENTRY INTO FORCE**

3.1.1.1 | ~~Version 3.0 of t~~This document ~~standard~~ comes into force on 05 ~~14/01/2021~~/12/2024.

~~3.1.1.2 | From 14 August 2017, only GS-VVBs, as defined in this document, are eligible to conduct validation and verification of Gold Standard projects & programmes registered under any version of Gold Standard.~~

4 | **TERMS & DEFINITION**

4.1.1.1 | In addition to the definitions contained in the “[Glossary of Gold Standard terms](#)”, the following terms apply in this Standard.

Term	Definition
Appeal	a request made by a client of a VVB for a formal review of a decision taken by such VVB in respect of its validation and/or verification/certification activities;
Client	an project/activity developer or coordinating/managing entity to which a VVB provides a validation or verification/certification service through a contract;
Competence	refers to the ability to apply knowledge and skills in order to perform validation and/or verification/certification activities in accordance with all Gold Standard rules and requirements.
Complaint	formal expression of dissatisfaction, made electronically or in writing, regarding the performance of a VVB or its outsourced entities in relation to its validation or verification/certification functions, from any source including but not limited to clients, project/activity developer, the general public or its representatives, government bodies and non-governmental organization;
Corrective action	action to eliminate the cause of a detected non-conformity in order to prevent its recurrence;
External Individual	a person who may be self-employed, part of a one-person company or employed by any other company, as validators, verifiers, technical experts, team leaders and technical reviewers, used by a VVB to supplement its internal resources;

Knowledge	the theoretical and/or practical understanding of a subject;
Non-conformity	non-fulfilment of a Gold Standard VVB requirement;
Outsourced entities	other legal entities to which the VVB outsources some of the validation and verification/certification functions;
Sectoral scope	group of activities and processes sharing similar sources of greenhouse gas (GHG) emissions or removals
Skill	to carry out in practice; to do;
Technical area	a sub-sector of a sectoral scope defined based on the nature of technical processes, applicable methodologies, monitoring requirements and/or environmental impacts;
Technical expert	a qualified person who provides specific technical, methodological and sectoral knowledge and/or expertise in a validation or verification/certification team or a technical review team;
Technical review	an assessment of a validation or verification/certification opinion and report conducted independently from the validation or verification/certification team that prepared the opinion and report in order to ensure that the validation or verification/certification has been conducted in accordance with all applicable Gold Standard validation or verification/certification requirements;
Technical review team	one or more persons conducting a technical review;
Technical reviewer	a qualified person appointed to conduct the technical review in a technical review team;
Validation or verification/certification personnel	persons performing validation activities (validator, team leader, technical expert and technical reviewer) or verification/certification activities (verifier, team leader, technical expert and technical reviewer);
Validation or verification/certification team	one or more persons conducting a validation or verification/certification;
Validation or verification/certification team leader	a qualified person appointed to direct and supervise a validation or verification/certification team conducting a validation or verification/certification;
Validator or verifier	a qualified person appointed to conduct a validation or verification/certification in a validation or verification/certification team.

5| CERTIFICATION GUIDING PRINCIPLES

5.1 | Guiding Principles

5.1.1.1 | The Gold Standard Guiding Principles for Certification are as follows:

- a. The climate security and sustainable development contributions and impacts delivered by a project, along with compliance with Eligibility Principles stated in the [Principles & Requirements](#) shall be thoroughly and accurately measured as well as reviewed by an approved independent third party (GS VVB) AND Gold Standard ~~or its appointed certification/assurance body (SustainCERT)~~.
- b. All Gold Standard NGO Supporters and other stakeholders can support the stakeholder consultation process and may be invited to provide input for every project at defined points in the certification process.
- c. The project shall transparently document and provide certification related information to enable reproducibility and traceability. Approved Project documents shall be made public on the [Impact Registry](#) unless pre-agreed as confidential (for example, in the case of commercially or privately sensitive information). The list of published documentation can be found in the [Principles & Requirements](#) (and in some cases also specific Activity Requirements and applicable Methodologies).
- d. The project's conformity and progress shall be monitored, reported and independently Verified throughout the entire certification period as per the project cycle described in [Principles & Requirements](#) or earlier versions of Gold Standard.
- e. The project shall have a Monitoring & Reporting Plan, based on the outcome of the [Safeguarding Principles Assessment](#), [SDG Impacts Assessment](#) and [Stakeholder Consultations](#). The monitoring parameters shall be regularly monitored, clearly reported on and independently validated/verified.
- f. Independent, accredited validation & verification bodies shall verify that the project meets all rules and that all claims and any calculations are accurate. VVBs must be able to demonstrate and maintain impartiality while conducting validation and verification activities.
- g. Gold Standard Secretariat ~~or its appointed certification/assurance body~~ shall review all documentation and may require corrections or enhancements where needed to ensure that a project meets Gold Standard requirements. ~~These corrections or enhancements may take place after the third-party Validation or Verification if that is deemed to be incomplete or incorrect.~~

5.2 | ISEAL Alliance

5.2.1.1 | Gold Standard is ~~in the process of becoming~~ a full **ISEAL Alliance** Member and as such has evolved its certification approach to be in line with the **ISEAL Assurance Code**¹. Accordingly, the Requirements stated in this document will be reviewed and updated as part of the planned updates to the Standard and be brought further in line with the changes to the Code. A notification of changes shall be issued to all affected parties, particularly Accreditation Bodies (where appropriate) and applicant or approved GS VVBs and also published to the relevant section of the Gold Standard website.

5.2.1.2 | The following provides a brief overview/comparison of the ISEAL Assurance Code principles and how they are broadly adhered to by these Requirements:

- a. **Consistency** – Gold Standard projects are first validated or verified by an accredited third party; GS VVB. ~~SustainCERT, Gold Standard's appointed certification/assurance body~~ then administers a Roster of Experts to conduct peer reviews of the ~~recommendations/completed~~ validations and verifications decisions to enhance consistency and rigour. In addition, SustainCERT Gold Standard provides regular training and support to GS VVBs, as well as tools, templates and guidelines to support a consistent and rigorous assessment process.
- b. **Rigour** – The level of rigour applied by Gold Standard is dependent on the Certification pathway proposed. For example, the application of a Gold Standard Approved Methodology defines the level of rigour and confidence required in its assessment. For the core Principles & Requirements, a combination of support and approval of GS VVBs and closed peer review ensures the level of rigour is maintained.
- c. **Competence** – VVBs must first demonstrate they have the required audit competence via a Gold Standard Recognised Accreditation. Further they must demonstrate this experience to Gold Standard to become approved as well to undertake regular training. This training and assessment approach is also applied to the ~~SustainCERT's Gold Standard's~~ Roster of Experts, who conduct peer reviews of the VVB ~~recommendations~~decisions.
- d. **Impartiality** – Gold Standard recognises third party Accreditations as part of the approvals process to become a GS ~~-~~VVB. Gold Standard does not play any decision-making role in the assessment

¹ ISEAL Assurance Code of Good Practice Version 2.0 < <https://www.isealalliance.org/get-involved/resources/iseal-assurance-code-good-practice-version-20> >

or accreditation decision making undertaken by the third party, thereby ensuring the impartiality of first assessment. Gold Standard shall, however, share any performance feedback with the third party where appropriate and requested. With regards to the certification, a project may only enter the certification review process with a positive validation or verification ~~opinion~~ decision from a VVB. It is not possible for Gold Standard to overturn a negative opinion, thereby ensuring impartiality of audit. Finally, the certification decision making process is supported by the Gold Standard independent Technical Advisory Committee, ~~and NGO~~ Supporter community and stakeholder feedback, who are able to review and raise concerns on any certification ~~review~~ decision during the review process. Refer to Section 7.11 for more information.

- e. **Transparency** – All Gold Standard certification information is publicly available via the Gold Standard Impact Registry. In certain cases, materials may be retracted, for example, in the case of commercially sensitive financial information. Refer to Section 7.11 for more information.
- f. **Accessibility** – The process described in these Requirements is broadly similar to other standards operating similarly to Gold Standard. It is reflective of market expectation though Gold Standard commits to reviewing accessibility at each planned review.

6 | GOLD STANDARD CERTIFICATION DECISION MAKING

6.1.1.1 | ~~SustainCERT, Gold Standard’s appointed certification/assurance body is~~ Validation and Verification Bodies (VVBs) are responsible for confirming certification decisions. There are a number of safeguards in place to ensure that this process maintains the principles set out in Section 5|5| above, as described in this section.

6.1.1.2 | Gold Standard certification decision making is undertaken as a five-step process, with specific timings and details dependent on the certification pathway sought by the project. The steps are as summarised in Figure 1 and briefly described below:



Figure 1 . Certification decision making

STEP 1 – The project developer appoints a GS VVB, eligible for the specific certification pathway sought and sectoral scope. The appointment and contracting are between the project developer and the VVB and shall include the scope of work that is comprehensive and suitable for the certification pathway sought and sectoral scope.

STEP 2 – The VVB conducts Validation or Verification (as appropriate to project status) of the Project. This involves audit team appointment, audit planning, site visit, assessment of conformity to the Principles & Requirements, or earlier versions of Gold Standard and associated standard documents and submission of a Validation or Verification Report with opinion decision (positive or negative) to SustainCERT Gold Standard.

STEP 3 – If the Validation or Verification Report provides a positive opinion decision, then a review is initiated by SustainCERT Gold Standard. This involves peer review by at least one expert (in some cases a second reviewer is also appointed at SustainCERT's Gold Standard's discretion, for example, high risk or first-of-kind projects). The documentation is also posted for review and comment by the Technical Advisory Committee (TAC), ~~and~~ NGO Supporters and Stakeholder feedback and comments. During this step, Non-conformities (NCs), Corrective Action Requests (CARs), Observations (OBs)/Clarifications (CLs) and Forward Action Requests (FARs) may be raised, beyond those that may have already been raised by the VVB. Certification can only proceed if these are addressed.

STEP 4 – Certification is provided if:

- i. The VVB provides a Validation or Verification Report with positive opinion decision (and has not subsequently removed or changed this position during the review by SustainCERT Gold Standard).
- ii. The peer review carried out by SustainCERT Gold Standard is satisfied that all CARs and NCs are fully resolved (including any associated with TAC, NGO Supporters, or stakeholder inputs as below).
- iii. There are no outstanding TAC or NGO Supporter comments unresolved (see 6.1.1.3 | 6.1.1.3 below).

STEP 5 – The certification decision along with any certificates are published on the Gold Standard Impact Registry as confirmation.

6.1.1.3 | NGO Supporters and other actors (as defined by Gold Standard in certain Activity Requirements) are stakeholders to the certification process, as opposed to decision makers. Their comments shall be discussed with the TAC if they cannot be resolved directly between SustainCERT Gold Standard and the ~~NGO Supporter VVB~~. The decision on if/how to address pending stakeholder comments therefore lies with the TAC.

7| VVB ELIGIBILITY & APPROVAL REQUIREMENTS

This section describes the requirements for a VVB to become eligible and to maintain eligibility to conduct validation and verification assessments in support of Gold Standard Certification. An approved VVB is known as a GS VVB and they are eligible for a number of different certification pathways ([Annex A](#)) and [Sectoral scope \(Annex D\)](#) under GS4GG, dependent on their accreditation and competency backgrounds.

7.1 | General Requirements

- 7.1.1.1 | All approved VVBs shall comply with the Requirements in this document and any other Gold Standard rules, requirements and policies such as [Gender Policy](#) of the GS4GG.
- 7.1.1.2 | All decisions regarding the approval, suspension, or cancellation of VVBs approval status, based on the results of oversight activities, are made at the sole discretion of the Gold Standard, overseen by the TAC.

7.2 | Certification Pathways [& Sectoral Scope](#)

- 7.2.1.1 | To conduct the validation and/or verification/certification of a Gold Standard project activity or Programme of Activities (PoA) and issue a validation and/or verification/certification opinion and report, a VVB shall be approved for project type/certification pathway/[Sectoral scope](#) applied by the project activity or PoA. The list of project type/certification pathway is contained in Annex A [and Sectoral Scope in Annex D below of this document](#).

7.3 | Legal status and matters

- 7.3.1.1 | A VVB shall be an entity registered under applicable national or international law so that it can function legally, enter into contracts, make decisions independently and may be sued in its own name.
- 7.3.1.2 | A VVB shall not have any pending judicial process for malpractice, fraud and/or other activity incompatible with functions as a VVB.
- 7.3.1.3 | A VVB shall maintain a record of all the judicial processes pending against it as well as information of any judicial cases held in the past.
- 7.3.1.4 | If the subject matter of a judicial process pending or instituted against the VVB is such that it is incompatible with its functions as a VVB, the VVB shall promptly report the matter to the Gold Standard Secretariat.

7.4 | Accreditation

7.4.1.1 | To be eligible to become a GS VVB, a VVB must hold a valid accreditation that is recognised by Gold Standard. The recognised accreditation programmes² are

- a. ISO 14065 for Greenhouse Gas activities accreditation offered under the ANSI-GS Accreditation Program
- b. UNFCCC-CDM/~~A6.4~~³ Accreditation (AIE or DOE status)
- ~~i. ASI - FSC Certification Body status~~

Other accreditations may be recognised over time, and these will be disclosed on the GS4GG website.

Note that certain accreditations provide access to specific certification pathways, as defined in Annexure A.

7.4.1.2 | VVBs shall notify Gold Standard of any inconsistency between the requirements set down by any recognised accreditation and those of the Gold Standard as outlined in this document. Gold Standard shall advise the VVB on the course of action.

7.4.1.3 | An approved VVB shall maintain Gold Standard recognised accreditation, as listed above. Failure to maintain accreditation, or lapse of accreditation, may result in the immediate suspension and cancellation of approval.

7.4.1.4 | Within ~~120~~³⁰ days of being notified of any nonconformance by accreditation program, VVB shall provide written notice to the Gold Standard of the corrective action. That notification shall include reasons for the corrective action and the type of corrective action. The VVB ~~must~~ shall provide additional information to the Gold Standard upon request.

7.4.1.5 | In the event that a VVB loses, changes or does not renew its accreditation during the 36-month period from the date of approval, it shall immediately notify Gold Standard and provide details of all Projects for which it has contracts that require conclusion. Gold Standard shall direct the VVB on any additional course of action to conclude outstanding

² Other accreditation programmes may be added to this list in due course (for example further ISO 14064/65 providers). Project developers and/or VVBs may request Gold Standard to investigate and decide whether to approve further such accreditation routes for a fee (Please contact Gold Standard Secretariat for applicable fee schedule). Note that the ~~The~~ decision is taken by the GS TAC with a review period of 8 weeks recognition between Gold Standard and an Accreditation Body may take several months to complete.

³ Article 6.4 accreditation is a formal recognition by the Article 6.4 Supervisory Body that an organization meets the requirements to perform validation, verification, or certification functions under the Article 6.4 mechanism, also known as the Paris Agreement Crediting Mechanism (PACM).

validations/verifications. The VVB must not sign new contracts for validation/verification services until a decision is made by Gold Standard.

7.5 | Human resources

7.5.1 | General requirements

- 7.5.1.1 | GS VVB shall establish, document, implement and maintain a procedure for determining human resources having the competence prescribed in sections 7.6 ~~|7.6|~~ below in order to perform its validation and/or verification/certification functions.
- 7.5.1.2 | GS VVB shall employ or have access to, sufficient personnel/resources with the necessary competence to cover its operations related to the applicable certification pathways, -sectoral scope and technical area for which the VVB has applied for GS approval or has been approved.
- 7.5.1.3 | GS VVB shall establish, document, implement and maintain a procedure for the recruitment of personnel so as to ensure they meet competence requirements outlined in this Standard.
- 7.5.1.4 | GS VVB shall evaluate, at least annually, the sufficiency of resources required to perform its validation and/or verification/certification functions taking into account the necessary competence related to the technical area(s), geographical locations of Gold Standard project activities and PoAs, past performance of its validation and/or verification/ certification functions and expected volume of its validation and/or verification/certification activities for the future. The GS VVB shall document the evaluation conducted and its results and share with Gold Standard, if requested.
- 7.5.1.5 | The validation and verification/certification personnel, irrespective of whether they are internal resources, or external resources, shall be under the responsibility⁴ of a member of the VVB management. Responsibility in this context does not refer to oversight of human resources in terms of employment, but rather to the oversight of validation and verification activities.
- 7.5.1.6 | In each certification pathway/~~project type~~sectoral scope for which a VVB has applied for Gold Standard approval or has been approved, the VVB shall have:
- a. At least one person qualified in the technical area who will participate in the validation or verification/certification team (validator, verifier, team leader or technical expert);

~~⁴Responsibility in this context does not refer to control of human resources in term of employment, but to the control of validation and verification activities.~~

- b. At least one person qualified in the technical area who will participate in the technical review team (technical reviewer or technical expert).

7.5.1.7 | GS VVB may fulfil the requirement for sufficient resources by:

- a. Using internal resources - resources with direct employment by the VVB as an employee;
- b. Using external individuals ~~;~~ and/or
- c. Outsourcing/subcontracting.

7.5.2 | Use of external individuals

7.5.2.1 | GS VVB may appoint external individuals, who may be self-employed, part of a one-person company or employed by any other company, as validators, verifiers, technical experts, team leaders and technical reviewers to supplement their internal resources as provided for in paragraph 7.5.1.7 ~~|7.5.1.7|~~ above. In such cases, the VVB shall establish, document, implement and maintain a procedure for engaging external individuals.

7.5.2.2 | The procedure referred to engage external individual above shall require that:

- a. The VVB has:
 - i. A contract with the external individual if the person is self-employed or part of a one-person company, or
 - ii. A contract with the external individual or a three-party contract with the external individual and the company that employs her/him if the person is employed by a company.
- b. The VVB takes full responsibility for any work carried out by an external individual, and obtains from the external individual a written agreement that he/she shall comply with all GS-VVB's applicable policies and procedures, including confidentiality and impartiality/independence.
- c. The agreement shall explicitly require the external individual to notify the VVB of any existing or prior association with any project participants of the Gold Standard project activity or PoA that he/she may be assigned to validate or verify/certify. This includes actual or potential involvement in identification, development or financing of Gold Standard project activities or PoAs.
- d. The external individual is familiar with the VVB's procedures for validation or verification/certification functions and has access to an up-to-date set of documented procedures giving relevant instructions and information on the Gold Standard activities.

7.5.2.3 | Requirements with respect to competence, evaluation and qualification, monitoring of performance, maintenance of competence, training as well

as personnel records, as defined in sections below shall also apply to external individuals.

- 7.5.2.4 | In cases where external individuals are contracted by VVBs for activities other than GHG or activities including certification of new products or Certified SDG Impact statements in addition to GHG, the CV(s) shall be shared by the VVB with the Gold Standard. The VVB shall also obtain and verify a declaration from the individual for each assignment that there is no Conflict of Interest arising from the individual's appointment and make available to Gold Standard on request.

7.5.3 | Outsourcing/subcontracting to an entity

- 7.5.3.1 | GS VVB may subcontract other legal entities (subcontractors) to provide one or more function/services to supplement its internal resources. In such cases, the GS VVB shall establish, document, implement and maintain a procedure for subcontracting.
- 7.5.3.2 | The procedure referred to outsourcing/subcontracting above shall require that:
- a. The VVB shall have a contract with the outsourced entity, ensuring that the outsourced entity and its personnel:
 - i. Performs validation and/or verification/certification activities, as applicable, in accordance with all applicable GS4GG rules and requirements;
 - ii. Complies with all applicable requirements in this Standard and those of the VVB's own policies and procedures, including, but not limited to, the provisions related to impartiality and confidentiality.
 - b. The VVB shall take responsibility for all activities outsourced to subcontracted entities;
 - c. If a contract is made between the VVB and a company/legal entity, even if a one-person company, the technical expertise to be provided to the VVB shall be treated as use of external individual, and the requirements applicable to use of external individuals shall apply.
- 7.5.3.3 | The VVB shall also obtain and verify a declaration from the sub-contractor that there is no Conflict of Interest arising from the appointment and make available to Gold Standard on request.
- 7.5.3.4 | In cases where other entities are contracted for activities other than GHG or activities including certification of new products or Certified SDG Impact statements in addition to GHG, details on subcontracting shall be shared with Gold Standard.
- 7.5.3.5 | If a VVB outsources one or more functions, the VVB shall ensure that the subcontracted entity does not further outsource this function.

~~7.5.3.6 | Individual experts~~

~~7.5.3.7 | For certain certification pathways, individual expert(s) may be sub-contracted by a project developer. Such instances are defined in Annex A.~~

~~7.5.3.8 | In such cases, the individual shall submit the application to Gold Standard for approval (including approval by TAC) prior to entering into any contract to conduct validation or verification.~~

~~7.5.3.9 | The application should include the following:~~

~~a. CV demonstrating the competency requirements as stated under Section 7.6 | below AND~~

~~b. Letter of motivation and that the individual has no financial interest or any other conflict of interest concerning the Project.~~

7.6 | Structure and competence

~~**7.6.1 | The following structure and competency requirements are provided to GS VVBs. Failure by a GS VVB to adhere to these requirements shall be taken into account during any re-approvals process.**~~

~~7.6.2 |~~ 7.6.1 | **General competence**

~~7.6.1.1 | The following structure and competency requirements are provided to GS VVBs. Failure by a GS VVB to adhere to these requirements shall be taken into account during any re-approvals process.~~

~~7.6.2.1 |~~ 7.6.1.2 | A validation or verification/certification team, validator or verifier, team leader, technical expert and technical review team, whether it is composed of one or more persons shall collectively have all knowledge and skills required, and the ability to apply such knowledge and skills to conduct a validation or verification/certification.

~~7.6.3 |~~ 7.6.2 | **Audit teams**

~~7.6.3.1 |~~ 7.6.2.1 | An audit team shall, at a minimum, include a Team Leader and a Validator/Verifier.

~~7.6.3.2 |~~ 7.6.2.2 | An audit team - whether it is composed of one or more persons employed by a GS VVB shall collectively have the necessary competence, including; knowledge and experience of all applicable GS4GG or earlier versions of Gold Standard rules and requirements and other related documents including the following, as related to the pathways for which they are eligible to conduct validation and verification.

~~7.6.3.3 |~~ 7.6.2.3 | An audit team shall collectively have the skills to communicate effectively with the VVB's client, either through personal knowledge of the client's language or through an interpreter/translator. (Note that English

is the language required to be used in reporting to and communicating with Gold Standard).

~~7.6.3.4~~ 7.6.2.4 | An audit team shall collectively have the following knowledge relevant to the Gold Standard project activity or PoA to be validated or verified/certified:

- a. Technical and methodological aspects, including:
 - i. The technical processes and technologies, and project design, including the technical area(s) relevant to the Gold Standard project activity or PoA;
 - ii. The Gold Standard approved baseline and monitoring methodology(ies) applied, including the baseline scenario, project boundary, project scenario, calculation of GHG emission reductions or removals, environmental impact and monitoring requirements, measurement techniques, calibration and uncertainty in the measurement of the applicable parameters, and impact of failure of monitoring equipment on the measurement of emission reductions.
- b. Host country (or regional) experience, including:
 - i. Regional aspects and applicable rules and requirements of the host country(ies) of the project activity or PoA;
 - ii. Knowledge about the economy, geography, climate, culture, social conditions, and local language of a given country or region.
- c. Environmental matters and Socio-economic matters relevant to the Gold Standard project activity or PoA to be validated or verified/certified

~~7.6.4~~ 7.6.3 | **Validation team knowledge and skills**

~~7.6.4.1~~ 7.6.3.1 | A validation team shall collectively have the knowledge prescribed in the following knowledge areas:

- a. Additionality assessment and baseline establishment (see Annex B & Annex D);
- b. GHG accounting and monitoring (see Annex B & Annex D);
- c. Sustainable development impact assessment.

~~7.6.4.2~~ 7.6.3.2 | For the validation of a Gold Standard project activity or PoA applying a Gold Standard approved baseline and monitoring methodology allowing or requiring the use of surveys and sampling, the validation team shall collectively have the knowledge of surveys and sampling, as defined in Annex B below.

~~7.6.4.3~~ 7.6.3.3 | A validation team shall collectively have the skills to assess the compliance of proposed Gold Standard project activities and PoAs against all applicable requirements.

~~7.6.5~~ 7.6.4 | **Verification/certification team knowledge and skills**

~~7.6.5.1~~ 7.6.4.1 | A verification/certification team shall collectively have the knowledge of:

- a. Quality or environmental management systems (e.g., ISO 9001 and 14001);
- b. GHG accounting and monitoring, as defined in Annex B below;
- c. Sustainable development impact assessment and monitoring.

~~7.6.5.2~~ 7.6.4.2 | For the verification/certification of a GS4GG project activity or PoA applying a Gold Standard approved baseline and monitoring methodology allowing or requiring the use of surveys and sampling, the verification/certification team shall collectively have the knowledge of surveys and sampling, as defined in Annex B & Annex D below.

~~7.6.5.3~~ 7.6.4.3 | For the verification/certification of a GS4GG project activity or PoA undergoing post registration changes, the verification/certification team shall collectively have the knowledge of additionality assessment and baseline establishment, as defined in Annex B below.

~~7.6.5.4~~ 7.6.4.4 | A verification/certification team shall collectively have the skills to assess the compliance of implemented GS4GG project activities and PoAs and consequent monitored emission reductions or removals against all applicable requirements.

~~7.6.6~~ 7.6.5 | **Validator or verifier auditing knowledge and skills**

~~7.6.6.1~~ 7.6.5.1 | A validator or verifier shall have auditing knowledge and skills and the ability to apply them to perform validation or verification/certification activities including:

- a. Data, information and system auditing techniques and methodologies;
- b. Risk assessment techniques and methodologies;
- c. Data and information sampling techniques and methodologies;
- d. Application of the concepts of materiality and level of assurance;
- e. Collection of information through effective interviewing, listening, observing and reviewing documents, records and data;
- f. Verification of the accuracy of collected information, evaluation of the sufficiency and appropriateness of gathered evidence to support validation or verification/certification findings and conclusions;

- g. Preparation of validation or verification/certification opinions and reports.

~~7.6.7~~ 7.6.6 | **Team leader knowledge and skills**

~~7.6.7.1~~ 7.6.6.1 | Meet the requirements in paragraph ~~7.6.5~~ 7.6.5 above.

~~7.6.7.2~~ 7.6.6.2 | A validation or verification team leader shall have auditing knowledge and skills and the ability to apply them to perform validation or verification/certification activities, including:

- a. Knowledge and understanding of applicable Requirements, processes and procedures as required for the Project type and Certification Pathway(s) under Validation or Verification;
- b. Planning and making effective use of human resources and managing validation or verification teams;
- c. Planning and organising work effectively and performing it within the agreed time schedule, to priorities and focus on matters of significance;
- d. Representing the validation or verification/certification team in communications with the VVB's clients;
- e. Understanding the validation or verification/certification process, leading the team to reach conclusions on all aspects of the validation or verification/certification and complete the validation or verification/certification opinion and report;
- f. Preventing and resolving conflicts.

~~7.6.8~~ 7.6.7 | **Competence for technical experts**

~~7.6.8.1~~ 7.6.7.1 | A technical expert shall have specific knowledge and/or expertise in technical, methodological and sectoral aspects and demonstrable ability to apply such knowledge and skills.

~~7.6.8.2~~ 7.6.7.2 | A technical expert, including external individual when appointed, shall be familiar with a VVB's procedures for audit functions and shall have access to an up-to-date set of documented procedures giving relevant instructions and information on the ~~Gold Standard~~ GS4GG activities.

~~7.6.9~~ 7.6.8 | **Competence for technical review teams**

~~7.6.9.1~~ 7.6.8.1 | A technical review team, whether it is composed of one or more persons, shall collectively have all knowledge and skills required in paragraphs above and the ability to apply such knowledge and skills, to conduct a technical review.

~~7.6.9.2~~ 7.6.8.2 | A technical reviewer shall meet the requirements prescribed in paragraph ~~7.6.7.1~~ 7.6.7.1 and ~~7.6.7.2~~ 7.6.7.2 above.

7.7 | Management of human resources and competence

7.7.1 | Demonstration of competence and qualification of personnel

7.7.1.1 | A VVB shall establish, document, implement and maintain a procedure for evaluating its validation and/or verification/certification personnel, for demonstrating that they have appropriate competence and meet applicable requirements as well as for qualifying and authorising them before they perform validation and/or verification/certification activities.

7.7.1.2 | The procedure referred to in paragraph [7.7.1.1](#) ~~|7.7.1.1|~~ above shall:

- a. Include the consideration of the competence criteria, as determined above, and the competence requirements in this Standard;
- b. Address the qualification of personnel:
 - i. For all functions in validation and/or verification/certification activities, i.e. validator, verifier, team leader, technical expert, and technical reviewer;
 - ii. In all technical areas in which the VVB intends to operate or operates, within all sectoral scopes for which the VVB has applied for approval or has been approved;
- c. Ensure that records of the evaluation-demonstration-qualification-authorisation process are retained

7.7.1.3 | The VVB shall evaluate and demonstrate competence of its personnel through the following methods, generating objective records how competence was evaluated under each method:

- a. Review of personnel records, mentoring or training including mandatory training and examinations; and
- b. An examination.

7.7.1.4 | The review of personnel records shall include, but is not limited to, the review of curriculum vitae detailing work experience and education.

7.7.1.5 | Mentoring activities shall be specific to the relevant function and/or technical area and shall cover the entire spectrum of responsibilities of the relevant function and/or technical area.

7.7.1.6 | Training programmes shall be designed so as to cover the required knowledge and skills and shall comply with the requirements contained in paragraphs below.

7.7.2 | Personnel records

7.7.2.1 | A VVB shall maintain up-to-date personnel records of management and administrative personnel and the validation and/or verification/certification personnel including those external to the VVB.

These records shall include relevant documentation related to recruitment, evaluations, qualifications, performance monitoring, training, experience, affiliations, professional status, and any consultancy services that the personnel have provided.

7.7.3 | Examination

7.7.3.1 | GS VVBs/~~individual experts~~ shall participate in all examination programmes provided by [SustainCERTGold Standard](#). Successful application includes for named Team Leaders and Validators/Verifiers to attend examinations during the 36-month period. Team Leaders and Validators/Verifiers shall also be required to take the examination provided by Gold Standard as part of the VVB approval and reapproval process.

7.7.4 | Trainings

7.7.4.1 | GS VVBs/~~individual experts~~ shall participate in all mandatory trainings provided by [SustainCERTGold Standard](#). Successful application includes for named Team Leaders and Validators/Verifiers to attend training during the 36-month period. ~~In the case of individual experts, only those applicants that have received approval can undertake training.~~

7.7.4.2 | The auditors/~~individual experts~~ shall take at least two trainings per year and also take additional training sessions when new versions of the Standard are released or when relevant updates are made to the Gold Standard rules. In this case, the auditors/~~individual experts~~ will be notified whenever such trainings are available. The training is offered online, every three months. Access to the training material will also be provided as a part of this online training program via electronic link. The electronic link is for individual use only and is non-transferable.

7.7.4.3 | In order to maintain the GS approval status, the ~~individual expert~~/VVB shall ensure that at least one team leader and one validator/verifier shall have completed at least two mandatory training/exams each year during the approved period of 36 months.

7.7.4.4 | In order to ~~confirm the eligibility obtain the Training Certificate~~, the Team Leader and Validator/Verifier shall:

- a. Attend at least two training programs offered in a year.
- b. Where an evaluation (test) is required upon completion of any training program, the individual shall achieve at least a score of 75% or higher in each of the two evaluations (tests).

7.7.4.5 | Team Leaders ~~and~~, validators/verifiers ~~and individual experts~~ who score less than 75% shall take the training again and the subsequent test. If after two tries the threshold competency is not met (75% or higher) then an improvement plan shall be agreed with [SustainCERTGold Standard](#),

including a plan to re-take the examination. Failure to complete the agreed plan/examination shall result in Gold Standard status for the Team Leader or validator/verifier being removed.

7.7.4.6 | Training and examination completion are monitored on an annual basis.

7.8 | Monitoring of performance and ensuring competence

7.8.1.1 | Gold Standard follows a Performance Management approach, designed to accelerate the development of VVB capabilities and to improve the quality and efficiency of certification services under the Gold Standard for Global Goals. This is made up of the following elements:

- a. Review of all VVB/~~individual expert~~ reports submitted to the [SustainCERT Gold Standard](#) during certification.
- b. Detailed monitoring of the first 3 to 5 engagements for newly approved VVBs/~~individual experts~~, including review of work plans, verification teams, risk assessments, reports and findings.
- c. Provision of immediate feedback on performance as audit engagements are planned, conducted and concluded.
- d. Annual review of VVB/~~individual expert~~ competence and performance based on information gathered across the year, with training and assessment to remedy any performance problems.

7.8.1.2 | Persistent and/or serious problems with the performance of a GS VVB/~~individual expert~~ may result in the Gold Standard revoking the VVB's/~~individual expert's~~ approval or refusing their re-approval.

7.8.1.3 | A VVB shall establish, document, implement and maintain a procedure for monitoring the performance of its validation and/or verification/certification personnel to ensure appropriate performance and that their competence is maintained.

7.8.1.4 | A VVB shall ensure the maintenance and update of competence of its validation and verification/certification personnel to keep up with newly introduced or revised Gold Standard rules and requirements and shall take into account technological changes related to project activities and PoAs.

7.8.1.5 | Where there is evidence that a VVB intentionally provided false information, intentionally omitted to provide information that should have been provided, or deliberately violated any approval requirement, or performs poorly on regular basis, [SustainCERT shall promptly submit a draft assessment report.](#) ~~The~~ Gold Standard Secretariat will assess and decide whether to recommend that the TAC suspend or withdraw the approval of the VVB. At this stage, the Secretariat may request the VVB to provide information relating to the alleged conduct.

7.9 | Quality management system

7.9.1 | General

7.9.1.1 | A VVB shall establish, document, implement and maintain a quality management system for ensuring and demonstrating consistent implementation and compliance with the requirements outlined in this document.

7.9.1.2 | A VVB shall periodically update its quality management system, including all documents that form part of it, to reflect any changes in the GS4GG rules and requirements and address the outcomes of internal audits and management reviews.

7.9.2 | Responsibilities of top management

7.9.2.1 | The top management of a VVB shall have its commitment to the development and implementation of a quality management system in accordance with the accreditation body's requirements and or GS4GG requirements - where gap exists the requirements outlined in the document supersedes.

7.9.2.2 | The top management of a VVB shall put into place measures to ensure that the policies are understood, implemented and maintained at all levels of the organization.

7.9.3 | GS4GG activity quality manager

7.9.3.1 | The top management of a VVB shall appoint a member of the management as an GS4GG activity quality manager, who, regardless of other responsibilities, shall have responsibility and authority for the following:

- a. Ensuring that the VVB's procedures for complying with GS4GG requirements are established, documented, implemented and maintained;
- b. Reporting to the VVB's top management on the performance of the quality management system and proposing required improvements.

7.9.4 | Document and record management system

7.9.4.1 | A VVB shall establish, document, implement and maintain a procedure for controlling all documents that form part of its quality management system (internally generated or from external sources), such as quality manual, procedures, instructions, forms, templates and checklists, as well as all relevant GS4GG regulatory documents (standards, procedures,

guidelines, clarifications, forms and other GS4GG related decisions). The documentation can be in any form or type of medium; for instance, paper or electronic.

7.9.4.2 | A VVB shall ensure that the procedure referred to in paragraph above should define the controls needed for the following:

- a. Approval of documents by authorized personnel before they are issued;
- b. Re-approval of documents by personnel authorized to approve changes before they are issued;
- c. Identification of changes in documents and current revision status;
- d. Availability of authorized and applicable versions of all required documents at points of use;
- e. Prompt removal of all obsolete documents from all points of issue or use;
- f. Suitable marking of all obsolete documents retained for legal or other reasons;
- g. Identification, update and distribution of external documents.

~~7.9.2 | Gold Standard Registry~~

~~7.9.3 | All GS VVBs must sign the Gold Standard Terms & Conditions for VVBs at the time of application submission and renewal.~~

7.9.5 | Control of records

7.9.5.1 | A VVB shall establish, document, implement and maintain a procedure for controlling the identification, collection, indexing, access, filing, storage, protection, retrieval, time retention and disposition of all its records.

7.9.5.2 | A VVB shall ensure that records of original observations, derived data and sufficient information used to follow an audit trail are maintained to demonstrate compliance with the GS4GG requirements.

7.9.5.3 | A VVB shall ensure that records are retained for a period of time consistent with the VVB's contractual and legal obligations and the GS4GG requirements. A VVB shall analyse which records can be categorized as permanent and which records can be disposed of after a retention time as defined by the VVB. All records shall be held securely and safely so as to preserve all confidential information.

7.9.5.4 | A VVB shall ensure that the record control procedure is protect and back up records to prevent unauthorized access to, or amendment of, these records.

7.9.6 | Records pertaining to validation and/or verification/certification functions

7.9.6.1 | A VVB shall establish, document, implement and maintain a procedure for maintaining and managing specific records pertaining to its validation and/or verification/certification activities, including the following records:

- a. All information in respect of requests for validation and/or verification/certification and the information received from the activity participants in relation to such requests;
- b. Records pertaining to contracts, including the results of contract reviews (conduct and approval);
- c. Records pertaining to preparation and planning of validation and verification/certification activities;
- d. Records pertaining to objective evidence collected during validation and verification/certification activities;
- e. Records pertaining to findings and conclusions/opinions generated during validation and verification/certification activities;
- f. Records pertaining to validation and verification/certification opinions and reports;
- g. Records pertaining to any final decision-making;
- h. Records of complaints, disputes and appeals and their resolutions;
- i. Personnel records, including evidence of the competence of validation or verification/certification team members and technical review team members;
- j. Records of internal audits and actions taken based on the results of the audits;
- k. Records of management reviews and actions taken based on the reviews;
- l. Records pertaining to trainings provided.

7.9.6.2 | A VVB shall securely transport or transmit specific records pertaining to its validation and/or verification/certification activities and securely maintain them in accordance with its specified retention period.

7.9.7 | Corrective and preventive actions

a. Corrective actions

7.9.7.1 | A VVB shall establish, document, implement and maintain a procedure to identify and address non-conformities. Non-conformities may be raised as a result of the following, but not limited to:

- a. Internal audits;
- b. Unsuccessful validation or verification/certification submissions;

- c. Implementation of the VVB performance monitoring procedure;
- d. Departures from the VVB's own policies and procedures;
- e. Feedback provided by stakeholders.

7.9.7.2 | A VVB shall ensure that the procedure referred to in paragraph above include the following:

- a. The VVB's activities and those of its outsourced entities are subject to the definition and implementation of corrective actions;
- b. Appropriate personnel are designated for the definition and implementation of the corrective actions;
- c. A root-cause analysis of the problem is carried out before defining the corrective action;
- d. The definitions of corrective actions are appropriate to the magnitude and risk of the problem;
- e. Corrective actions are implemented in a timely manner, including, if necessary, withholding of validation or verification/certification opinions and reports;
- f. Records of the following are maintained: corrective actions implemented; and results of documentation and implementation of any required changes in the VVB's internal systems resulting from corrective actions;
- g. Monitoring of the effectiveness of the corrective actions is undertaken.

7.9.7.3 | Where the identified departures from the VVB's own policies and procedures cast doubts on the VVB's compliance with the GS4GG accreditation requirements, the VVB shall increase the frequency of internal audits.

7.9.7.4 | Where the VVB has identified non-conformities related to paragraphs 7.9.7.1(b) and 7.9.7.1 (c) above, the VVB shall carry out an analysis of its technical review process and define measures to improve its effectiveness.

a-b. Preventive actions

~~7.9.3.1~~7.9.7.5 | A VVB shall establish, document, implement and maintain a procedure for proactively identifying potential sources of non-conformities and areas for improvement and for implementing preventive actions to prevent the occurrence of non-conformities and/or improve the effectiveness of its validation and/or verification/certification activities and those performed by its outsourced entities.

~~**7.10 | A VVB shall establish, document, implement and maintain a procedure for proactively identifying potential sources of non-conformities and areas for improvement and for implementing preventive actions to prevent the occurrence of non-conformities and/or improve the effectiveness of its validation and/or verification/certification activities and those performed by its outsourced entities. Entity's management**~~

7.10.1 | Management structure

7.10.1.1 | A VVB shall have a management structure that has overall responsibility for the performance and implementation of the entity's functions, including quality assurance procedures and final decision-making on validations and/or verifications/certifications.

7.10.1.2 | A VVB shall document its structure, showing lines of authority, responsibilities and allocation of functions stemming from the top management (may include board, group of persons or person). It shall include the management personnel, validation and verification/certification personnel, other personnel involved in Gold Standard activities and any operational or supervisory committees.

7.10.1.3 | A VVB shall document the names, qualifications, experience, and terms of reference of the top management personnel and other management personnel responsible for the VVB's validation and/or verification/certification functions.

7.10.1.4 | A VVB shall establish, document, implement and maintain a procedure for the allocation of responsibility within the organization.

7.10.2 | Management functions

7.10.2.1 | A VVB shall ensure throughout the approval term that its management personnel responsible for the VVB's validation and/or verification/certification functions are competent to carry out the management and validation and/or verification/certification activities. A VVB's management shall manage all validation and/or verification/certification resources and activities and:

- a. Determine the human resource requirements;
- b. Evaluate competence of personnel, qualify them, and select members of technical review teams;
- c. Approve contract reviews;
- d. Maintain the competence of its validation and/or verification/certification personnel;

- e. Supervise the implementation of validation and/or verification/certification procedures
- f. Make a final decision on validation and/or verification/certification opinions and reports;
- g. Manage all activities related to the safeguarding of the impartiality of VVB functions;
- h. Establish, implement, and maintain a quality management system.

7.10.2.2 | A VVB's top management shall have overall authority and responsibility for the following functions:

- a. Formulation and development of policy matters relating to the operations of the VVB;
- b. Documentation of policies and procedures and their implementation;
- c. Supervision and monitoring of implementation of policies and procedures;
- d. Supervision of finances, administrative matters and dealing with contractual matters and arrangements;
- e. Decisions relating to disputes and complaints.

7.10.2.3 | A VVB shall establish, document, implement and maintain a procedure for the appointment, terms of reference and operation of any operational or supervisory committees that are involved in its policymaking or operational functions of validation and/or verification/certification activities.

7.10.3 | Management review

7.10.3.1 | A VVB shall conduct a management review of its GS4GG validation and verification/certification functions at least once a year to ensure continuing suitability and effectiveness of its quality management system, the consistent implementation of its policy and procedures, and continual compliance with the GS4GG requirements. Management reviews should be carried out with a predetermined schedule and procedure.

7.10.3.2 | A VVB shall ensure that management review should consider, with regard to the validation and/or verification/certification functions, the following:

- a. Follow-up actions from previous management reviews;
- b. Suitability of policies and procedures;
- c. Results of internal and external audits;

- d. Feedback from stakeholders related to the fulfilment of the GS4GG VVB requirements;⁵
- e. Status of corrective and preventive actions;
- f. Results and status of quality assurance and quality control measures undertaken;
- g. Fulfilment of quality objectives;
- h. Status of complaints, disputes and appeals;
- i. Recommendations for improvement;
- j. Validations or verifications/certifications rejected or placed under review by the TAC;
- k. Other relevant issues – for example, changes in the volume and scope of work, resources, competences and personnel training.

7.10.3.3 | A VVB shall record the findings from its management reviews and the actions that arise from them.

7.10.3.4 | A VVB shall ensure that the outcomes of management reviews should be actions to introduce necessary changes and make improvements to the VVB's quality management system and the VVB's validation and verification/certification functions. These actions should be indicated as measurable objectives.

7.11 | Safeguarding impartiality

7.11.1 | General

7.11.1.1 | The VVB shall ensure its integrity at all times in its validation and verification/certification activities and shall work in a credible, independent, non-discriminatory and transparent manner.

7.11.1.2 | The VVB shall act impartially and avoid any conflict of interest that may compromise its ability to make impartial decisions. If the VVB is part of a larger organization, it shall ensure that no conflict of interest exists between its validation and/or verification/certification functions and the functions of other parts of the organization. Further, if the VVB has related bodies, the VVB shall ensure that no conflict of interest exists between its validation and/or verification/certification functions and the functions of the related bodies.

7.11.1.3 | The VVB shall ensure that there are no constraints that might influence its judgement or endanger its independence of judgement in relation to its

⁵ A questionnaire approach may be considered as a means to collect such feedback from stakeholders. Fulfilment of the GS4GG VVB requirements may include, but are not limited to, those requirements associated with the areas of competence of the VVB's staff and the impartiality and processes followed by the VVB.

validation and/or verification/certification activities, inter alia, by having sufficient human resources, either through internal or external resources, and financial resources and stability.

7.11.2 | Safeguarding impartiality at the policy level

7.11.2.1 | The VVB shall establish, document, and implement a policy on safeguarding impartiality, demonstrating its understanding of the possible influence that can be exerted on it as an organization and/or on its personnel when performing its validation and/or verification/certification functions, and stressing its commitment to fully address this issue.

7.11.2.2 | The VVB shall ensure that its policy on safeguarding impartiality is understood and implemented at all levels of the organization.

7.11.2.3 | The VVB shall ensure its impartiality at the policy level, inter alia, by:

- a. Having the top management’s commitment to safeguarding impartiality in the VVB’s validation and/or verification/certification functions as evidenced through a defined institutional structure and impartiality policy and procedures, appropriate implementation of such policy and procedures and operation and conduct of its activities;
- b. Having a statement that describes its understanding of the necessity of impartiality in validation and/or verification/certification functions, how it manages conflict of interest and how it ensures the objectivity of validation and/or verification/certification functions;
- c. Taking action to respond to any threats to its impartiality arising from the actions of other parts of the organization, persons outside of the organization, outsourced entities, related bodies or other bodies or organizations;
- d. Maintaining a professional environment and culture in the organization that supports behaviour of all personnel that is consistent with impartiality.

7.11.3 | Safeguarding impartiality at the organization level

7.11.3.1 | A VVB shall have a documented structure that safeguards impartiality of its operations.

7.11.3.2 | The VVB shall have a committee that safeguards the VVB’s impartiality in its validation and/or verification/certification functions and ensures that the policy on safeguarding impartiality and related procedures and other systems are effectively implemented (an impartiality committee).

7.11.3.3 | The impartiality committee shall:

- a. Be independent from all validation and verification/certification operations of the VVB and shall report directly to the VVB's top management;
- b. Have in its composition the participation of key interested parties⁶ with a balanced representation of each of them;
- c. Have a chair who shall be a person independent from and external to the VVB;
- d. Have documented terms of reference. This committee shall meet regularly, at least once a year, and a complete record of its proceedings shall be maintained;
- e. Approve the conflict-of-interest analysis and the mitigation measures described in section below as well as monitor and review the implementation of the systems to safeguard the VVB's impartiality (conflict of interest analysis, procedures and mitigation strategies and actions);
- f. Have access to all validation and/or verification/certification files or records and be able to review them, if needed. This committee need not intervene in or review each validation or verification/certification activity, but may need to review them in order to fulfil its mandate;
- g. Prepare an annual synthesis report of its activities, which shall be included in the VVB's annual report to the Gold Standard to be submitted in accordance with the procedure outlined in the document.
- h. In cases where the impartiality committee identifies issues through the monitoring or review of the implementation of the VVB's systems to safeguard impartiality, it shall report the instance to the VVB's top management within seven days. If the top management does not follow the advice of the impartiality committee, this committee shall report the instance to the Gold Standard secretariat within seven days via vvb@goldstandard.org.
- i. The VVB shall enable the Gold Standard, upon request, to observe meetings of the impartiality committee.

⁶ The participation of key interested parties in an independent committee may include representatives from academic organizations, civil society, industry associations, and local/provincial/national government entities.

7.11.4 |Safeguarding impartiality at the operational level

c. Analysis of threats against impartiality

7.11.4.1 |The VVB shall establish, document, implement and maintain a procedure for analysing potential threats against impartiality.

7.11.4.2 |The VVB shall ensure that the procedure referred to in paragraph above requires it to carry out a conflict of interest analysis at least annually and whenever a significant change occurs in the VVB activities, such as changes in the organizational structure or of the legal status and mergers with or acquisitions of other organizations.⁷

7.11.4.3 |The conflict-of-interest analysis shall include, but not be limited to, the following risks:⁸

- a. Source of revenue – risks from a client paying for the validation or verification/certification work. This risk is significant when the VVB has numerous contracts with the same client;
- b. Self-interest – risks from a person or an organization acting in its own interest; for example, financial self-interest;
- c. Self-review – risks from a person or an organization reviewing its own work; for example, assessing the GS4GG validation or verification/certification activities of a client to whom the VVB or its related bodies provided consultancy would be a self-review risk;
- d. Familiarity (or trust) – risks from a person or an organization being too familiar with or trusting of another person instead of seeking validation or verification/certification evidence;
- e. Intimidation – risks from a person or an organization having a perception of being coerced openly or secretly, such as a risk to be replaced or reported to a supervisor.

7.11.4.4 |In the conflict-of-interest analysis, the following activities of the VVB or its related bodies, but not limited to, shall be considered as threats to impartiality:

- a. Identification, development and/or financing of GS4GG project activities and PoAs/VPAs;
- b. Consultancy related to GS4GG projects and PoAs/VPAs;
- c. Providing training on GS4GG projects and PoAs and other related topics;

⁷ Conflict of interest analysis may include a range of risk assessment approaches, such as: (a) failure modes and effects analysis approach (i.e. a product of the probability of threat against impartiality, the ability to detect threat, and the impact of threat); and (b) the risk matrix approach (i.e. a product of the impact of threat and its frequency).

⁸ Annex B to ISO 14065:2007(E)

- d. Marketing and tie-up promotion with GS4GG projects consultancy/financing organisations;
- e. Offering/payment of commissions or other inducements for promotion or new business;
- f. Laboratory testing and calibration for GS4GG projects and PoAs;
- g. Use of personnel for the validation and/or verification/certification of an GS4GG project or PoA who were previously associated with the GS4GG activity participants in their personal capacity or otherwise for any activity – for example, development, consultancy, or training;
- h. Other organizational considerations such as performance targets in financial terms or in terms of a specific number of GS4GG projects and PoAs to be validated and/or verified/certified during a period of time.

7.11.4.5 | While carrying out the conflict-of-interest analysis, the VVB shall:

- a. Evaluate sources of income and assess whether financial or other commercial factors compromise impartiality;
- b. Identify and document its actual/proposed involvement in Article 6.4 activities other than validation and/or verification/certification and carry out and document an analysis of actual and potential risks to impartiality;
- c. Identify and document all related bodies and identify actual/potential risks to impartiality, including potential conflicts arising from any such relationships;
- d. Disclose and document, in a transparent and comprehensive manner, the following information, as a minimum: the general types of activities carried out by the VVB, its parent organization, outsourced entities, related bodies, and personnel. The disclosure and documentation shall be detailed for all organizations and personnel listed above with regard to activities related to GS4GG projects and PoAs, including development, financing, consultation and training;
- e. Clearly define the functions of its related bodies and their relationships with the VVB when describing its organizational structure. This should cover all relationships, such as:
 - i. Relationships based on common or partially common ownership, governance, management or validation or verification/certification personnel;
 - ii. Shared or partially shared resources, finances, and contracts;
 - iii. Marketing and payment of commission or other inducement for bringing in business or the referral of new clients.

d. Mitigation of threats against impartiality

7.11.4.6 | The VVB shall establish, document, implement and maintain a procedure for the mitigation of threats against its impartiality.

7.11.4.7 | The VVB shall ensure that procedure referred to in paragraph above describes which mitigation strategies and actions are to be taken and how they will be implemented, and shall include the review of the mitigation strategies and actions whenever a change in the conflict of interest analysis has occurred or in a case where a potential or actual conflict of interest has materialized. The mitigation actions may be through, inter alia:

- a. Prohibitions – certain defined activities shall not be carried out;
- b. Restrictions – certain defined activities may be carried out, but in a restricted manner with clearly defined control points to ensure mitigation;
- c. Disclosures.

7.11.4.8 | The VVB shall ensure that procedure referred to in paragraph above provides the following, at a minimum:

- a. The VVB shall not conduct both the validation and verification/certification of a GS4GG project or PoA/VPA:
 - i. Except in the situations expressly allowed by the GS4GG requirements for project and PoAs/VPAs;
 - ii. If the VVB, a parent organization, an outsourced entity, or a related body has been engaged in any function that has been identified as a threat to impartiality, such as those listed in paragraph above, relating to the GS4GG projects or PoAs/VPAs;
- b. The VVB and the entities to which the VVB has outsourced one or more functions shall not have any direct relationship with the VVB's clients and the activity developer of the GS4GG projects or PoAs under validation and/or verification/certification other than validation and/or verification/certification activities and third-party conformity assessments.
- c. The VVB shall not outsource any function to an entity that is engaged in the development, consultancy or financing of any GS4GG project or PoA;
- d. The VVB shall not use validation or verification/certification personnel, internal or external, in the validation or verification/certification of a GS4GG project or PoA if:
 - i. They, or the organization that employs them, have been involved in the development, consultancy or financing of this GS4GG projects or PoA; or

- ii. They have had any professional relationships, other than a third-party conformity assessment, with the project developer of this GS4GG project or PoA within the last two years;
- e. The VVB shall ensure that its activities are not marketed or offered as linked with the activities of an organization that provides services in respect of development, financial assistance, and consultancy for GS4GG projects or PoAs. The VVB shall not state or imply that the validation and/or verification/certification of a GS4GG project or PoA would be simpler, easier, faster, or less expensive if a specified consultancy/financing organization is used;
- f. The VVB shall require its management personnel, top management personnel and validation and verification/certification personnel, internal and external, to reveal any potential conflict of interest known to them. The VVB shall use this information as input to identify threats to impartiality raised by the activities of such personnel or by the organizations that employ them, and shall not use such personnel, internal or external, unless any potential conflict of interests has been addressed and the measures taken to address these potential conflicts have been documented and implemented. If, during the course of a validation and/or verification/certification, such instances become known, the personnel concerned shall be removed from the validation and/or verification/certification immediately;
- g. The VVB shall require its personnel, internal and external, to report any situation of influence or pressure from project developers that may threaten their independence in the course of the validation and/or verification/certification of GS4GG project activities or PoAs. Based on such report, the VVB shall take appropriate actions to ensure its independence in its validation and/or verification/certification activities;
- h. The VVB shall ensure that the conditions in its contracts with activity participants does not link their payments to the VVB to the nature of the validation or verification opinion. Payments may, however, be linked to the timing of the various stages of the validation or verification/certification;
- i. The VVB shall ensure that the personnel involved in validation and/or verification/certification activities are bound by the VVB's impartiality policy and act impartially in their work through contractual or employment terms and assignment terms for each validation and/or verification/certification;
- j. The VVB shall ensure that the personnel involved in validation and/or verification/certification activities do not provide, while conducting the validation or verification/certification of an GS4GG

project or PoA, any advice, consultancy, or recommendation to the activity participants on how to address any deficiencies that may be identified in the validation or verification/certification;

k. The VVB shall ensure that it's operation and its personnel (internal and external) have no relationship⁹ with the related body of the VVB that creates threats to its impartiality;

l. The VVB shall ensure that all members of the validation or verification/certification team and all members of the technical review team have no conflict of interest with respect to the GS4GG project or PoA to be validated or verified and meet all impartiality requirements contained in this section.

e. Review of effectiveness

7.11.4.9 | The VVB shall analyse and review, at least annually, all data and information relevant to impartiality, such as the conflict-of-interest analysis, the mitigation strategies and actions undertaken, any non-conformity raised with regard to impartiality, and the corrective actions implemented to correct the non-conformities.

7.11.4.10 | Based on the data/information referred to in paragraph above, the VVB shall carry out, at least annually, an analysis of the process to safeguard impartiality and a review of its effectiveness.

7.11.4.11 | The recommendations of actions resulting from the review of the process of safeguarding impartiality shall be reported to the VVB's top management. The VVB shall keep a record of this review.

8 | VALIDATION AND VERIFICATION PROCESS AND REQUIREMENTS

8.1 | Contract review

8.1.1.1 | A GS VVB shall establish, document, implement and maintain a procedure for reviewing contracts with clients for the provision of validation and verification/certification services.

8.1.1.2 | Before submitting a proposal/quotation to a potential client and entering into a contract for the validation or verification/certification of a project activity or PoA, a GS VVB shall conduct a contract review and ensure that:

- a. It is approved for project type/certification pathway for which the project activity or PoA is seeking be validated or verified/certified;

⁹ A relationship that threatens the impartiality of the VVB can be based on the following but not limited to ownership, governance, management, personnel, shared or partially shared resources, finances, contracts, marketing and payment of a sales commission or other inducement for the referral of new clients.

- b. It has sufficient human resources, internal or external, with the required competence to undertake the validation or verification/certification;
 - c. It has no impartiality issues with the conduct of the validation or verification/certification; [Refer to Section 7.11 for more information.](#)
 - d. Considerations such as location(s) of the client's operations, time required to complete the validation or verification/certification and any other issues influencing the validation or verification/certification, such as language, safety conditions, etc., have been taken into account.
- 8.1.1.3 | VVBs shall have legally enforceable contracts with the project developer to whom they provide validation and verifications/certification services.
- 8.1.1.4 | The VVB shall ensure that they provide an estimate of the time that will be taken to perform an audit function in the contract signed with the project developer.
- 8.1.1.5 | For each validation or verification/certification conducted, a VVB shall document and maintain records of the complete details of the contract review process (conduct and approval of contract reviews), including the justification for the decision to undertake the validation or verification/certification and the contract.

8.2 | Selection of the validation or verification/certification personnel

- 8.2.1.1 | A VVB shall establish, document, implement and maintain a procedure for the selection of members of validation and verification/certification teams and members of technical review teams.
- 8.2.1.2 | For each validation or verification/certification to be conducted, the VVB shall ensure, in addition to compliance with team competence requirements, that:
- a. At least one member of the validation or verification/certification team is qualified in the technical area(s) of the project activity or PoA to be validated or verified/certified;
 - b. At least one member of the technical review team is qualified in the technical area(s) of project activity or PoA to be validated or verified/certified.
- 8.2.1.3 | For each validation or verification/certification to be conducted, the VVB shall ensure that:
- a. Each member of the validation or verification/certification team and each member of the technical review team informs the VVB, prior to accepting the assignment, about any known existing, former or envisaged link to the project activity or PoA to be validated or verified;

- b. All members of the validation or verification/certification team and all members of the technical review team have no conflict of interest with respect to the project activity or PoA to be validated or verified and satisfies all impartiality requirements.
- 8.2.1.4 | A VVB shall have formal rules and/or contractual conditions to ensure that each member of the validation or verification/certification team and each member of the technical review team acts in an impartial and independent manner.
- 8.2.1.5 | In selecting members of a validation or verification/certification team, the VVB shall consider and document the following aspects:
 - a. Complexity of the project activity or PoA;
 - b. Risks associated with the project activity or PoA;
 - c. Technological and regulatory aspects;
 - d. Size and location of the facility;
 - e. Type and amount of field work necessary for the validation or verification/certification process.
- 8.2.1.6 | In advance of the validation/verification, the VVB shall provide the project developer the names and tasks of the validation/verification team members and sufficient background information to allow the project developer to object to the appointment of any particular member(s), with sufficient justification, and for the VVB to reconstitute the team in response to any valid objection.
- 8.2.1.7 | Gold Standard does not approve the teams appointed to individual validations or verifications but reserves the right to comment on the appropriateness and experience of the audit team.

8.3 | Validation and verification/certification

- 8.3.1.1 | A VVB shall establish, document, implement and maintain a procedure for performing its validation and/or verification/certification functions in accordance with the requirements specified in this document and other relevant requirements specified in GS4GG standards.
- 8.3.1.2 | For the validation or verification/certification visit to the project activity or PoA site, the following personnel, at a minimum, shall participate in the visit:
 - a. The team leader (recommended but not mandatory);
 - b. The team member(s) qualified in the technical area(s) of the project activity or PoA being validated or verified/certified.

8.4 | Technical reviews

- 8.4.1.1 | A VVB shall establish, document, implement and maintain a procedure for conducting technical reviews of final draft validation or

verification/certification opinions and reports prepared by validation or verification/certification teams.

- 8.4.1.2 | Prior to the issuance of a final validation or verification/certification opinion and report, the appointed technical review team shall conduct a technical review of the final draft validation or verification/certification opinion and report.

8.5 | Issuance of ~~final~~ validation or verification/certification ~~decision~~ opinions and reports

8.5.1 | General requirements

- 8.5.1.1 | A VVB shall establish, document, implement and maintain a procedure for approving and issuing final validation or verification/certification opinions and reports.
- 8.5.1.2 | A validation or verification/certification opinion and report shall be approved and issued only if the technical review has established that all applicable VVB validation or verification requirements have been met.
- 8.5.1.3 | A final validation and verification/certification opinion and report shall be approved and issued by a member of the VVB's management.

~~8.5.2 | Control of records~~

- ~~8.5.2.1 | A VVB shall establish, document, implement and maintain a procedure for controlling the identification, collection, indexing, access, filing, storage, protection, retrieval, time retention and disposition of all its records.~~
- ~~8.5.2.2 | Records of original observations, derived data and sufficient information used to follow an audit trail shall be maintained to demonstrate compliance with the requirements.~~
- ~~8.5.2.3 | Records shall be retained for a period of time consistent with its contractual and legal obligations and the Gold Standard approval requirements. All records shall be held securely and safely so as to preserve all confidential information.~~
- ~~8.5.2.4 | The record control procedure should protect and back up records to prevent unauthorised access to, or amendment of, these records.~~
- ~~8.5.2.5 | Records pertaining to validation and/or verification/ certification functions~~
- ~~8.5.2.6 | A VVB shall establish, document, implement and maintain a procedure for maintaining and managing specific records pertaining to its validation and/or verification/certification activities.~~
- ~~8.5.2.7 | A VVB shall securely transport or transmit specific records pertaining to its validation and/or verification/certification activities and securely maintain them in accordance with its own specified retention period.~~

- ~~8.5.2.8 | While performing audits of Gold Standard PoAs, the VVB shall ensure that they carry out an audit of the Coordinating and Managing Entity (CME)'s internal management system. In particular, the VVB shall assess whether the internal management system includes the following aspects:~~
- ~~a. A clear definition of the roles and responsibilities of personnel involved in different tasks of the PoA;~~
 - ~~b. Records of arrangement for training and capacity development of the personnel;~~
 - ~~c. Records and documentation control process of the PoA;~~
 - ~~d. Measures for continuous improvements of the internal management system.~~

8.6 | Corrective Action Requests, Clarifications and Forward Action Requests

8.6.1 | Validation

- 8.6.1.1 | If the VVB identifies issues that require further elaboration, research or expansion in order to determine whether the project activity meets the Gold Standard requirements and can achieve credible GHG emission reductions or net anthropogenic GHG removals, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the validation report.
- 8.6.1.2 | The VVB shall raise a Corrective Action Request (CAR) if one of the following situations occurs:
- a. The project participants have made mistakes that will influence the ability of the proposed Gold Standard project activity to achieve real, measurable, verifiable and additional GHG emission reductions or net anthropogenic GHG removals;
 - b. The applicable Gold Standard requirements have not been met;
 - c. There is a risk that GHG emission reductions or net anthropogenic GHG removals cannot be monitored or calculated.
- 8.6.1.3 | VVB shall raise a Clarification Request (CL) if information is insufficient or not clear enough to determine whether the applicable Gold Standard rules and requirements have been met.
- 8.6.1.4 | VVB 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 Gold Standard project activity. If FAR is not resolved during first verification, the VVB should determine if it should be converted to CAR. The VVB shall not raise a FAR that relates to the Gold Standard rules and requirements for registration of the project activity.

8.6.1.5 | The VVB shall resolve or “close out” CARs and CLs only if the project developer modify the project design, rectify the PDD, or provide additional explanations or evidence that satisfy the VVB’s concerns. If this is not done, the VVB shall not submit a request for registration of the proposed Gold Standard project activity.

8.6.2 | Verification

8.6.2.1 | If the VVB identifies issues related to the monitoring, implementation and operations of the registered Gold Standard project activity that could impair the capacity of the project activity to achieve GHG emission reductions or net anthropogenic GHG removals or influence the monitoring and reporting of emission reductions or removals, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the verification and certification report.

8.6.2.2 | The VVB shall raise a CAR if one of the following situations occur if:

- a. Non-compliance with the registered monitoring plan, the applied methodologies, the applied standardised baselines or other applied methodological regulatory documents, is found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;
- b. Modifications to the implementation, operation and monitoring of the registered Gold Standard project activity has not been sufficiently documented by the project participants;
- c. Mistakes have been made in applying assumptions, data or calculations of GHG emission reductions or net anthropogenic GHG removals that will impact the quantity of emission reductions or removals;
- d. Issues identified in a FAR during the validation to be verified during the verification or the previous verification(s) have not been resolved by the project participants.

8.6.2.3 | VVB shall raise a clarification request (CL) if information is insufficient or not clear enough to determine whether the applicable Gold Standard rules and requirements have been met.

8.6.2.4 | The VVB shall raise a FAR during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period. If FAR is not resolved during next verification, the VVB should determine if it should be converted to CAR.

8.6.2.5 | The VVB shall resolve or “close out” CARs and CLs only if the Project Developer has rectified the monitoring report or has provided additional explanations or evidence that satisfy the VVB’s concerns. If this is not

done, the VVB shall not submit a request for issuance of Emission Reductions.

8.7 | Internal audits

8.7.1.1 | A VVB shall establish, document, implement and maintain a procedure for conducting internal audits of its GS4GG validation and verification/certification functions and those of its outsourced entities in order to verify whether its quality management system is effective and ensure that its operations continue to comply with the GS4GG requirements and its own documented policies and procedures.

8.7.1.2 | A VVB shall conduct an internal audit on its GS4GG validation and verification/certification functions and those of its outsourced entities at least once a year and in accordance with a predetermined schedule and procedure.

8.7.1.3 | VVBs shall share the results of the internal audit with Gold Standard at least once a year and in accordance with a predetermined schedule and procedure.

8.7.1.4 | An internal audit shall:

- a. Address all GS4GG approval requirements as stated in this document;
- b. Be conducted by personnel independent of the function audited, either the VVB's own qualified personnel or an external qualified expert;
- c. Ensure adequate recording of the function audited, the audit findings and non-conformities raised;
- d. Include the verification and recording of the implementation and effectiveness of the corrections and corrective actions taken in response to the non-conformities raised in the internal audit.

8.7.1.5 | VVBs shall not provide the following services/information to project developers during the project audit –

- a. Identification, development and/or financing of Gold Standard project activities and PoAs;
- b. Consultancy related to Gold Standard project activities and PoAs;
- c. Training on Gold Standard project activities and PoAs and other related topics;
- d. Marketing/promotion and an affiliation with carbon markets consultancy/financing organisations;
- e. Offering/payment of commissions or other inducements for promotion or establishing new business;
- f. Laboratory testing and calibration for Gold Standard project activities and PoAs;

- g. Use of personnel for the validation and/or verification certification of a Gold Standard project activity or PoA who were previously associated with the Gold Standard project participants in their personal capacity or otherwise for any activity such as development, consultancy, training, etc.;
- h. Other organisational considerations such as performance targets in financial terms or in terms of a specific number of Gold Standard project activities and PoAs to be validated and/or verified/certified during a period of time;
- i. VVBs shall carry out an internal assessment of their impartiality policies and record any non-conformities. Gold Standard retains the right to seek this information from VVBs.

8.8 | Complaints, dispute and appeals

8.8.1 | Complaints

8.8.1.1 | A VVB shall establish, document, implement and maintain a procedure for receiving, managing, evaluating and investigating complaints, making decisions on them, and taking appropriate corrections and corrective actions.

8.8.1.2 | A VVB shall ensure that the procedure referred to in paragraph above includes the following:

- a. The designation of personnel responsible for handling of complaints;
- b. The process for receiving the complaint, gathering and verifying all necessary information for evaluating the validity of the complaint, investigating the complaint, and deciding what actions are to be taken in response to it;
- c. The criteria for determining the validity of complaints;
- d. Tracking and recording complaints, including actions undertaken in response to them;
- e. Ensuring that appropriate corrections and corrective actions are taken;
- f. Safeguarding the confidentiality of the complainant and subject of the complaint. This process should be subject to requirements for confidentiality as it relates to the complainant and to the subject of the complaint;
- g. Ensuring that the persons engaged in the complaint-handling process are different from those who carried out the validation or verification/certification activities;
- h. Acknowledging receipt of the complaint, and providing the complainant a progress report where feasible;

- i. Informing the complainant of the outcome of the investigation and the final notice at the end of the complaint-handling process;
- j. Maintaining a record of complaints.

8.8.2 | Disputes

8.8.2.1 | A VVB shall establish, document, implement and maintain a procedure for handling disputes.

8.8.2.2 | A VVB shall make the procedure referred to in paragraph above available to its clients upon request or if a dispute occurs.

8.8.2.3 | A VVB shall ensure that the dispute-handling procedure includes the following:

- a. The process for receiving the dispute, gathering and verifying all necessary information for evaluating the validity of the disputes, investigating the disputes and for deciding what actions are to be taken in response to them;
- b. The criteria for determining the validity of disputes;
- c. Tracking and recording disputes, including actions undertaken in response to them;
- d. Ensuring that appropriate corrections and corrective actions are taken;
- e. Safeguarding the confidentiality of the disputes and subject of the disputes. This process should be subject to requirements for confidentiality as it relates to the disputes and to the subject of the disputes;
- f. Ensuring that the persons engaged in the dispute-handling process are different from those who carried out the validation or verification/certification activities;
- g. Acknowledging receipt of the disputes, and providing the disputant a progress report where feasible;
- h. Informing the disputant of the outcome of the investigation and the final notice at the end of the dispute-handling process;
- i. Maintaining a record of disputes.

8.8.3 | Appeals

~~8.5.2.9 | A VVBs shall establish, document, maintain and implement a procedure for appeals. and maintain a publicly available appeals procedure for receiving, managing, evaluating, and investigating complaints, making decisions on them, and making appropriate corrections and corrective actions. Through this procedure, clients can appeal assessment decisions as well as a complaints procedure through which stakeholders can raise complaints against project, project developer, auditor etc.~~

~~8.5.2.10~~ **8.8.3.1** | The VVB shall ensure that the procedure referred above shall include the following:

- ~~a. The establishment of an independent appeal panel responsible for the appeal process;~~
- ~~b. Provisions to ensure that the persons engaged in the appeal process differ from those who conducted the validation or verification/certification, including the technical review and final decision-making;~~
- ~~c. Provisions to ensure that the submission, investigation and decision on appeals do not result in any discriminatory actions against the appellant;~~
- ~~d. An outline of the process for receiving, acknowledging and investigating the appeal after ascertaining its validity, ensuring that decisions take into account all the relevant information available and gathered as part of investigation;~~
- ~~e. Tracking and recording appeals, including actions undertaken to resolve them;~~
- ~~f. Ensuring that, if the investigation points towards a non-conformity, appropriate corrections and corrective actions are taken to eliminate the gaps in the system, especially if the investigation points towards any gaps in the system;~~
- ~~g. Safeguarding the confidentiality of appellants and the subjects of the appeal. This process shall be subject to requirements for confidentiality;~~
- ~~h. Providing progress reports on the appeal investigation and handling to the appellant and providing information/notice on the final decision;~~
- ~~i. Ensuring that the final decision shall be made by the independent appeal panel.~~

~~8.8.3.2~~ | The VVB shall inform the appellant of the independent appeal panel's decision. In cases where the appellant is not satisfied with the decision, the VVB shall inform the appellant that it has the option of making a complaint to the Gold Standard.

- ~~a. The designation of personnel responsible for handling of complaints;~~
- ~~a. The contact details of personnel responsible for the handling of complaints;~~
- ~~b. The process for receiving the complaint, gathering and verifying all necessary information for evaluating the validity of the complaint, investigating the complaint and for deciding what actions are to be taken in response to it;~~

- ~~c. Safeguarding the confidentiality of the complainant and subject of the complaint;~~
- ~~d. Ensuring that the persons engaged in the complaint handling process are different from those who carried out the audit on the activity.~~

~~8.5.2.11 | Keeping the complainant informed of the progress and informing the complainant of the outcome of the investigation and the final notice of the end of the complaints handling process.~~

~~8.5.2.12 | The VVB shall investigate the allegations and specify all proposed actions in response to the complainant within 3 months of receiving the complaint. In cases where the complainant is not satisfied with the decision, the VVB shall inform the complainant that it has the option of making a complaint to Gold Standard.~~

~~8.5.2.13 | It shall be ensured by the VVB that appropriate corrections and corrective actions are taken following investigation of the complaint.~~

~~8.6 | Internal audits~~

~~8.6.1.1 | A VVB shall establish, document, implement and maintain a procedure for conducting internal audits of its GS4GG validation and verification/certification functions and those of its outsourced entities in order to verify whether its quality management system is effective and ensure that its operations continue to comply with the GS4GG requirements and its own documented policies and procedures.~~

~~8.6.1.2 | A VVB shall conduct an internal audit on its GS4GG validation and verification/certification functions and those of its outsourced entities at least once a year and in accordance with a predetermined schedule and procedure.~~

~~8.6.1.3 | VVBs shall share the results of the internal audit with SustainCERT Gold Standard at least once a year and in accordance with a predetermined schedule and procedure.~~

~~8.6.1.4 | An internal audit shall:~~

- ~~a. Address all GS4GG approval requirements as stated in this document;~~
- ~~b. Be conducted by personnel independent of the function audited, either the VVB's own qualified personnel or an external qualified expert;~~
- ~~c. Ensure adequate recording of the function audited, the audit findings and non-conformities raised;~~
- ~~d. Include the verification and recording of the implementation and effectiveness of the corrections and corrective actions taken in response to the non-conformities raised in the internal audit.~~

~~8.6.1.5 | VVBs shall not provide the following services/information to project developers during the project audit –~~

- ~~a. Identification, development and/or financing of Gold Standard project activities and PoAs;~~
- ~~b. Consultancy related to Gold Standard project activities and PoAs;~~
- ~~c. Training on Gold Standard project activities and PoAs and other related topics;~~
- ~~d. Marketing/promotion and an affiliation with carbon markets consultancy/financing organisations;~~
- ~~e. Offering/payment of commissions or other inducements for promotion or establishing new business;~~
- ~~f. Laboratory testing and calibration for Gold Standard project activities and PoAs;~~
- ~~g. Use of personnel for the validation and/or verification certification of a Gold Standard project activity or PoA who were previously associated with the Gold Standard project participants in their personal capacity or otherwise for any activity such as development, consultancy, training, etc.;~~
- ~~h. Other organisational considerations such as performance targets in financial terms or in terms of a specific number of Gold Standard project activities and PoAs to be validated and/or verified/certified during a period of time;~~
- ~~i. VVBs shall carry out an internal assessment of their impartiality policies and record any non-conformities. Gold Standard retains the right to seek this information from VVBs.~~

~~8.7 – Corrective Action Requests, Clarifications and Forward Action Requests~~

~~8.7.1 – Validation~~

- ~~8.7.1.1 – If the VVB identifies issues that require further elaboration, research or expansion in order to determine whether the project activity meets the Gold Standard requirements and can achieve credible GHG emission reductions or net anthropogenic GHG removals, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the validation report.~~
- ~~8.7.1.2 – The VVB shall raise a Corrective Action Request (CAR) if one of the following situations occurs:~~
 - ~~a. The project participants have made mistakes that will influence the ability of the proposed Gold Standard project activity to achieve real, measurable, verifiable and additional GHG emission reductions or net anthropogenic GHG removals;~~
 - ~~b. The applicable Gold Standard requirements have not been met;~~

~~c. There is a risk that GHG emission reductions or net anthropogenic GHG removals cannot be monitored or calculated.~~

~~8.7.1.3 | VVB shall raise a Clarification Request (CL) if information is insufficient or not clear enough to determine whether the applicable Gold Standard rules and requirements have been met.~~

~~8.7.1.4 | VVB 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 Gold Standard project activity. If FAR is not resolved during first verification, the VVB should determine if it should be converted to CAR. The VVB shall not raise a FAR that relates to the Gold Standard rules and requirements for registration of the project activity.~~

~~8.7.1.5 | The VVB shall resolve or “close out” CARs and CLs only if the project developer modify the project design, rectify the PDD, or provide additional explanations or evidence that satisfy the VVB’s concerns. If this is not done, the VVB shall not submit a request for registration of the proposed Gold Standard project activity.~~

~~8.7.2 | Verification~~

~~8.7.2.1 | If the VVB identifies issues related to the monitoring, implementation and operations of the registered Gold Standard project activity that could impair the capacity of the project activity to achieve GHG emission reductions or net anthropogenic GHG removals or influence the monitoring and reporting of emission reductions or removals, the VVB shall ensure that these issues are accurately identified, formulated, discussed and concluded in the verification and certification report.~~

~~8.7.2.2 | The VVB shall raise a CAR if one of the following situations occur if:~~

- ~~a. Non-compliance with the registered monitoring plan, the applied methodologies, the applied standardised baselines or other applied methodological regulatory documents, is found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;~~
- ~~b. Modifications to the implementation, operation and monitoring of the registered Gold Standard project activity has not been sufficiently documented by the project participants;~~
- ~~c. Mistakes have been made in applying assumptions, data or calculations of GHG emission reductions or net anthropogenic GHG removals that will impact the quantity of emission reductions or removals;~~
- ~~d. Issues identified in a FAR during the validation to be verified during the verification or the previous verification(s) have not been resolved by the project participants.~~

~~8.7.2.3 | VVB shall raise a clarification request (CL) if information is insufficient or not clear enough to determine whether the applicable Gold Standard rules and requirements have been met.~~

~~8.7.2.4 | The VVB shall raise a FAR during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period. If FAR is not resolved during next verification, the VVB should determine if it should be converted to CAR.~~

~~8.7.2.5 | The VVB shall resolve or “close out” CARs and CLs only if the Project Developer has rectified the monitoring report or has provided additional explanations or evidence that satisfy the VVB’s concerns. If this is not done, the VVB shall not submit a request for issuance of Emission Reductions.~~

9 | VVB APPROVAL PROCEDURE

9.1 | Scope and objective of approval assessments

9.1.1.1 | The Gold Standard VVB approval is based on valid accreditation (paragraph ~~7.4~~ 7.4) for the validation and verification/certification functions for project type/certification pathway contained in Annexure A. A VVB may apply for approval for one or more project type/certification pathway.

9.1.1.2 | Approval is granted to an entity registered under applicable national laws, irrespective of whether the entire organisation or a part of it performs validation and/or verification/certification functions.

9.1.1.3 | Approval is granted for both validation and verification/certification functions together, for one or project type/certification pathway. Likewise, if approval is suspended or withdrawn, it is done so for both validation and verification/certification functions together, for one or project type/certification pathway.

9.1.1.4 | The objective of an approval assessment of a VVB is to assess and determine whether the VVB complies with Gold Standard VVB requirements.

9.1.1.5 | If the validation and/or verification/certification functions are performed by a part of VVB, and other parts of the VVB are involved in other activities, these activities may be assessed as they may affect validation and/or verification/certification activities, in particular with regard to independence and impartiality.

9.2 | Validity of Gold Standard approval

9.2.1.1 | The approval of VVBs/~~individual experts~~ by the Gold Standard is provided on an ongoing basis. The approval may be reassessed and/or revoked at

any time at the sole discretion of the Gold Standard, overseen by the Gold Standard TAC.

- 9.2.1.2 | GS-VVB status is granted for a period of 36 months from the date of approval, whereupon the applicant may re-apply for approval. Prior to expiration, the GS-VVB shall re-submit the full set of information, as per [9.4.8 | below9.4.8](#) of this document, updated as required for re-approval. An application for re-approval shall be submitted no later than 8 weeks prior to the end of the 36-month period.

9.3 | General modalities of approval assessments

- 9.3.1.1 | The assessment of a VVB for approval and for renewal of approval involves a desk-based review by the Gold Standard Secretariat. The application documentation submitted by the VVB to assess VVB eligibility, competence and operational capability to perform validation and/or verification/certification functions in line with the GS VVB requirements will be reviewed.
- 9.3.1.2 | If, after the completion of an assessment, the VVB has demonstrated compliance with all requirements, approval or renewal of approval shall be granted to the VVB for the functions and project types/certification pathways for which the VVB has demonstrated its competence.
- 9.3.1.3 | The language to be used in any approval assessment shall be English.

9.4 | Approval procedure

9.4.1 | General

- 9.4.1.1 | The process for initial approval comprises the following steps:
- a. Submission of an application for approval by an entity;
 - b. Completeness check of the application documentation by the Gold Standard Secretariat;
 - c. Submission of documentation by the Gold Standard Secretariat for TAC feedback;
 - d. Desk review by the Gold Standard Secretariat of the documentation provided by the VVB;
 - e. Final decision by the Gold Standard Secretariat on approval or rejection of application.

9.4.2 | Application for VVB approval

- 9.4.2.1 | An entity that wishes to be approved as a VVB shall submit to the Gold Standard Secretariat a duly completed application form, a declaration from the entity and outsourced entities where the entity's validation and

verification/certification functions are to be performed, and all other documents specified in [9.4.2.2](#) ~~|9.4.2.2|~~ & [9.4.2.3](#) ~~|9.4.2.3|~~ below.

9.4.2.2 | The VVB shall provide declaration that:

- a. Confirms commitment to the Gold Standard Principles (as per this document and the Gold Standard for the Global Goals [Principles & Requirements](#)), AND
- b. Confirms that the applicant has no financial interest in and no conflict of interest with Gold Standard or any Gold Standard Project (save for the provision of Validation/Verification services), AND
- c. Declaration that the VVB has no pending judicial processes for malpractice, fraud and/or other activity incompatible with its functions as a VVB.

9.4.2.3 | The applicant VVB shall provide following documents with completely filled application form:

- a. A copy of the valid accreditation certification by a Gold Standard recognised Accreditation Programme, listed in [7.4](#) ~~|7.4|~~ above;
- b. Evidence confirming the legal status of the VVB entity;
- c. Evidence to demonstrate that policies and mechanisms are in place to prevent conflicts of interest and to identify and resolve potential conflict of interest situations if they arise.
- d. Organisational chart showing lines of authority, responsibility and allocation of functions;
- e. Demonstration that the team structure put forward has the necessary capacity and resilience to maintain its ability to audit Gold Standard projects. For example, proof that the team is resilient to changes in staffing and has the necessary resource and backing to see through proposed workload. Refer to paragraph [7.5](#) ~~|7.5|~~ for details.
- f. Demonstration of team structure and key individuals' competence (via CVs) relevant to the scope of the certification pathway(s) for which approval is sought. Refer to paragraph [7.6](#) ~~|7.6|~~ for details.
- g. A list of auditors that will apply for approval in a duly completed Staff Matrix, provided by Gold Standard. ~~At least one Team Leader and one Validator/Verifier shall be named in the application.~~ ~~further Auditors can be included, removed, or replaced~~ ~~or named~~ at a later date by submitting an updated Staff Matrix to Gold Standard and subject to an individual auditor approval process as per section 9.4.7. below. ~~subject to the payment of additional fee for further individuals.~~
- h. All named auditors must take the online exam set by Gold Standard and receive a passing score of greater than 75% within

four weeks of submission of application. If the auditor does not pass the exam, he/she may retake the exam. Only two retakes of the examination are allowed. If the applicant wishes to take second retake of examination, the applicant must take a paid online training.

i. A list of subcontracted individuals and document outlining the procedure for engaging external individuals. All subcontracted individuals must also take online exam and receive a passing score of greater than 75%.

~~i.j.~~ A checklist with references to supporting documents (document and section/page) that demonstrate compliance with this VVB Requirements document. **Error! Reference source not found.**

9.4.2.4 | Gold Standard may request additional information or documentation from an applicant after receipt of the application for approval as a GS-VVB.

9.4.2.5 | To apply for GS-VVB status, a VVB shall send filled out application with evidence that the following requirements have been met to the Gold Standard via email to vvb@goldstandard.org.

9.4.2.6 | The application of a VVB for approval shall be considered duly submitted when the Gold Standard Secretariat has received both the application documentation and the application fee.

9.4.3 | Completeness check

9.4.3.1 | The Gold Standard Secretariat shall undertake a completeness check of the application documentation. If the documentation is found incomplete, the Secretariat shall inform the VVB of the missing elements within 15 days¹⁰ of the application being considered duly submitted. Subsequent steps of the process shall only continue once all requested documentation has been received by the Gold Standard Secretariat.

~~9.4.4 | TAC review~~

~~9.4.5 | If the Gold Standard Secretariat considers the information contained in the application documentation adequate for the assessment, the Secretariat shall notify and make available VVB application and documentation to TAC for their review.~~

~~9.4.6 | The TAC review shall last for 3 weeks.~~

¹⁰ In this Procedure, the number of days is to be considered as calendar days, unless specified otherwise

~~9.4.7~~ 9.4.4 | **Desk review**

~~9.4.7.1~~ 9.4.4.1 | In parallel to TAC review, the Gold Standard Secretariat shall undertake the desk review of the application documentation.

9.4.4.2 | If the Gold Standard Secretariat considers the information contained in the application documentation adequate for the assessment, it shall prepare and finalise the desk review within 4 weeks of the submission of the application and payment of the fee, whichever is later. The Secretariat shall consider the TAC feedback, together with the desk review, to make the decision.

~~9.4.7.2~~ | The

9.4.4.3 | ~~The~~ VVB shall provide the requested additional and/or amended documentation within 3 weeks of receipt of the review form. If the Gold Standard Secretariat considers that additional and/or amended documentation are adequate for the assessment, it shall prepare and finalise the desk review in 2 weeks. If the Secretariat considers that additional and/or amended documentation are not adequate for the assessment, it shall ask for further information.

9.4.5 | **TAC review**

9.4.5.1 | If the Gold Standard Secretariat considers the information contained in the application documentation adequate for the assessment, the Secretariat shall notify and make available VVB application and documentation to TAC for their review.

~~9.4.7.3~~ 9.4.5.2 | The TAC review shall last for 3 weeks.

~~9.4.8~~ 9.4.6 | **Approval decision**

~~9.4.8.1~~ 9.4.6.1 | The Gold Standard Secretariat shall consider TAC feedback, together with desk review findings, and decide on one of the following options:

- a. Approve the VVB for some or all project types/certification pathways applied for; or
- b. Reject the application for approval.

~~9.4.8.2~~ 9.4.6.2 | The Gold Standard Secretariat shall maintain a public list of approved VVBs on the GS4GG website, containing information on:

- a. Approved project type/certification pathways;
- b. Contact details and addresses VVB;
- c. List of approved auditors;
- d. Approval date and status; approved, suspended or cancelled.

~~9.4.8.3~~ 9.4.6.3 | Where an application is rejected, the Gold Standard Secretariat shall provide feedback indicating the rationale for rejection. Reapplication by the VVB may be submitted no sooner than 6 months after the date of communication of rejection by the Secretariat and shall include details of how the areas of feedback provided have been addressed, improved upon and resolved.

~~9.4.9~~ 9.4.7 | **Addition/deletion of Auditors name**

~~9.4.9.1~~ 9.4.7.1 | The ~~auditor-VVB~~ shall contact ~~SustainCERT~~ Gold Standard to seek ~~addition-modification~~ to the list of approved auditors and submit an updated Staff Matrix to Gold Standard.

~~9.4.9.2~~ 9.4.7.2 | ~~The~~ Any new named auditors shall ~~also~~ take the examination and score at least 75% in order to be eligible for addition. If the auditor does not pass the exam, he/she may retake the exam once. If the applicant wishes to take second retake of examination, the applicant must take a paid online training.

~~9.4.10~~ | ~~For removal of auditors, the VVB shall contact SustainCERT Gold Standard with the name of the auditor being removed.~~

~~9.4.11~~ 9.4.8 | **Renewal of approval of VVB**

~~9.4.11.1~~ 9.4.8.1 | To submit the application of renewal of VVB, the VVB shall submit a new application.

~~9.4.11.2~~ 9.4.8.2 | Within two weeks of receiving an application for re-approval and payment of applicable fee, the Gold Standard Secretariat shall conduct the completeness check and inform the VVB that either the application is complete, or that additional specific information is required to make the application complete.

~~9.4.11.3~~ 9.4.8.3 | Upon confirmation by Gold Standard that the application and all applicable training requirements are complete, the Gold Standard performs a 3-week review, overseen by the Gold Standard TAC.

~~9.4.11.4~~ 9.4.8.4 | Gold Standard shall inform the VVB after 3-week review period, either that the re-approval is granted, or that additional specific information is required to make a decision.

~~9.4.11.5~~ 9.4.8.5 | Where an application is rejected, the procedure outlined in paragraph ~~9.4.6.3~~ 9.4.6.3 above is followed.

~~9.4.11.6~~ 9.4.8.6 | GS-VVB status is granted for a period of 36 months from the date of re-approval, whereupon the applicant may re-apply for approval.

~~9.4.12~~ 9.4.9 | **Modification, suspension, or revocation of VVB - Status**

~~9.4.12.1~~ 9.4.9.1 | The Gold Standard may review and, for good cause, including any violation or any similar action in an analogous GHG system, modify, suspend, or revoke approved GS status granted to the VVB. The Gold Standard shall not revoke the approval status without offering GS-VVB an opportunity for presenting clarification.

~~9.4.12.2~~ 9.4.9.2 | During suspension or revocation proceedings, the GS-VVB may not continue to provide validation/verification services. The VVB and Gold Standard shall agree on a course of action to close all outstanding audits and reviews that the VVB is involved in during the suspension or revocation. Terms and Conditions for GS-VVBs apply.

~~9.4.12.3~~ 9.4.9.3 | Within 30 days of suspension or revocation of Gold Standard approval, a GS-VVB must notify all stakeholders; including project developers for whom it is provided validation/verification services or has provided validation/verification services within the past 6 months of its suspension or revocation of Gold Standard approval, as well as the accreditation body/ies that provided the accreditation as per the Accreditation section above. The notification shall also include information on the course of action to conclude outstanding validations/verifications as agreed with Gold Standard.

~~9.4.12.4~~ 9.4.9.4 | An approved GS-VVB ~~or individual expert~~ may request to voluntarily withdraw its approval status by providing a written notice to the Gold Standard requesting such withdrawal. The VVB and Gold Standard shall agree on a course of action to close all outstanding audits and reviews that the VVB is involved in, before the VVB may disassociate completely from Gold Standard. Terms and Conditions for GS-VVBs apply.

10 | FINANCE AND LIABILITY

10.1 | Financial stability

10.1.1.1 | A VVB shall demonstrate to the Gold Standard throughout the approval term that it has the financial resources and stability required for its validation and/or verification/certification functions through

- a. Evidence of financial resources including the previous three years' financial statements for companies existing for more than three years (e.g. balance sheets, profit and loss accounts)¹¹; or any other

¹¹ In this context, financial statements audited by a related body are not considered "externally audited financial statements".

relevant evidence such as shareholder commitment for newly established companies; and

- b. Business plan or workplan or equivalent financial plan for the next three years.

10.1.1.2 | A VVB shall establish, document, implement and maintain a procedure for regularly monitoring, at least annually, its income and expenditure to determine the financial stability and resources required for its validation and/or verification/certification functions.

10.2 | Liability

10.2.1.1 | A VVB shall demonstrate to the Gold Standard throughout the accreditation term that it has analysed, identified and evaluated the nature, scale and impact of all potential risks arising from its validation and/or verification/certification functions, at least annually, and has arrangements as referred to in the paragraph below to cover the identified risks arising from its activities in validation and/or verification/certification in the geographic areas it operates.¹²

10.2.1.2 | The arrangements to cover potential risks shall be:¹³

- a. Liability insurance; and/or
- b. Financial resource reserves, such as bank savings and/or short/long-term liquidities.¹⁴

¹² ISO/IEC 17029:2019

¹³ The liabilities arising from the potential risks may include a range of issues under the VVB's responsibility that might adversely impact the clients, such as the following: (a) mistakes in the validation and/ or verification/certification which result in incorrect validation opinion and/or verified amount of GS4GG emission reductions; (b) delay of the validation and/or verification/certification timeline required in the contract signed; (c) rejection of the request for registration and/or request for issuance made by Technical Advisory Committee (TAC) of Gold Standard; and (d) suspension or withdrawal of approval status of the VVB resulting in prohibition on the part of the VVB to finalize and issue any on-going validation and/or verification opinions and reports

¹⁴ Calculation of the level of liability insurance and/or financial resource reserves may include a range of risk assessment approaches, such as the following: (a) failure modes and effects analysis approach (i.e. a product of the probability of issue, the ability to detect issue, and the impact of issue); (b) the risk matrix approach (i.e. a product of the impact of issue and its frequency); and (c) the risk factor approach (i.e. a product of the risk factor and the expected turnover of the VVB's business).

11 | INFORMATION MANAGEMENT

11.1 | Information to be made available in public domain

11.1.1.1 | A VVB shall maintain publicly available information required as below on its website throughout the approval term:

- a. Information related to accredited sectoral scopes, locations of the central office and other offices or outsourced entities declared in application for approval or reapproval
- b. A list of all Gold Standard projects and PoAs for which it has conducted the validation or verification/certification
- c. The procedure on allocation of responsibilities within the organization established referred to in the paragraph above and information on names of management personnel and their corresponding responsibilities publicly available;
- d. The policy for safeguarding impartiality;
- e. The complaint handling procedure
- f. The appeals handling procedure

11.2 | Confidentiality

11.2.1.1 | A VVB shall establish, document, implement and maintain a policy and mechanism to safeguard the confidentiality of information obtained or created during the course of validation and/or verification/certification functions, except where provisions in GS4GG require them to be made publicly available.

11.2.1.2 | A VVB shall ensure that the personnel engaged shall also be bound by these confidentiality requirements, and the VVB shall have a mechanism to ensure compliance, such as by obtaining signed confidentiality agreements.

~~9.4.12.5~~ 11.2.1.3 | A VVB shall not disclose any information about the project activity developer who are involved in the GS4GG projects and PoAs for which the VVB provided validation or verification/certification services, that is not required by law or under GS4GG requirements to be made publicly available to a third party without the project activity developer's prior written consent. The VVB shall inform the activity developer before releasing confidential information to a third party, if required by law.

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ANNEX A – GS CERTIFICATION PATHWAYS

The following table provides an overview of which GS-VVB pathways are eligible for each Gold Standard Certification. Note that one application may cover several pathways under the same fee, except in the case of LU&F – see the [Gold Standard Fee Schedule](#).

Gold Standard Project Type/Certification Pathway	UNFCCC DOE/AIE	ANSI 14065 VVB	ASI-FSC Certificati on-Body	OTHER Please specify Gold Standard Objective Observer
CER Labelling (all project types)	Yes	No	No	No
Renewable Energy Labelling (scope requirements below apply)	Yes	Yes	No	No
Micro-scale (all Project types)*	Yes	Yes	No	Yes
Micro-scale & Small Holder (LUF)*	No	No	No	Yes
Gold Standard for Sustainable Urban Development	Yes	Yes	No	No
Community Services Activity Requirements:				
Technology distribution - <u>Cookstove, CFL etc.</u>	Yes – Scope* <u>3</u>	Yes – Scope** <u>1</u>	No	—
Cookstove, CFL etc.	3	Scope** 3	-	-
Biodigesters	Yes – Scope 13/15/1	Yes – Scopes <u>1</u> and <u>6</u>	No	—
Renewable Energy	Yes – Scope 1	Yes – Scope 1	No	—
WASH	Yes – Scope 3	Yes – Scope <u>13</u>	No	—

Other Project Types: <u>Energy and Waste</u>				
Renewable Energy (RE Activity Requirements)	Yes – Scope 1	Yes – Scope 1	No	—
Waste to Energy - <u>Municipal</u>	Yes – Scope 13/1 Yes – Scopes 1 and 13 (municipal) or 15/1 (animal manure management)	Yes – Scope 1 and 6 Yes – Scopes 1 and 6 (municipal) Scope 5 (animal manure management)	No	—
Waste to Energy - <u>Animal Manure Management</u>	Yes – Scopes 1 and 15	Yes – Scopes 1 and 5		
Shipping Transport	Yes – Scope 7	Yes – Scope 1	No	—
Others – as stated in GS - approved methodologies	As per methodology	On application	No	—
<u>Land-use & Forests Activity Requirements</u>				
<u>A/R</u>	Yes – Scope 14	Yes – Scope 3	Yes	—
<u>Agriculture</u>	Yes – Scope 15	Yes – Scopes 3 and 5 (livestock projects only)	On application	—
<u>Blue Carbon</u>	Yes – Scope 14	Yes – Scope 3		
<u>Carbon Capture and Storage</u>				
<u>Carbon Capture and Storage</u>	Yes – Scope 16	On application		

* <https://edm.unfccc.int/DOE/scopelst.pdf> Annex D

** [https://www.ansi.org/Accreditation/environmental/greenhouse-gas-validation- verification/DocumentDetail?DRId=666](https://www.ansi.org/Accreditation/environmental/greenhouse-gas-validation-verification/DocumentDetail?DRId=666)

In addition to the above the following methodologies/products require specific training to be undertaken prior to conducting validation/verification:

- All ADALYs (SDG3) methodologies
- Projects involving the issuance of Gender Impact (SDG 5) Statements

ANNEX B - VALIDATION AND VERIFICATION TECHNICAL KNOWLEDGE

The following table below contains specific validation and/or verification technical knowledge requirements for auditors (either individual or VVB auditors) corresponding to four key knowledge areas.

Knowledge area	Validation and/or verification technical knowledge
Additionality assessment and baseline establishment	<ul style="list-style-type: none"> - Additionality assessment and baseline establishment in CDM/GS approved methodologies; - Project evaluation and investment decision theory; - NPV and IRR rules of investment appraisal; - Investment under uncertainty and sensitivity analysis; - Establishment of baseline scenarios based on various approaches, such as historical emissions, monitored data, benchmarking, top performers in similar activities, best available technologies, most attractive alternative technology and standard values.
GHG accounting and monitoring	<ul style="list-style-type: none"> - Greenhouse gases eligible under the Kyoto Protocol; - Definition of project boundaries, gases and emission sources in CDM projects; - Use of Global Warming Potential and conversion of non-CO2 GHG to equivalent CO2 emissions; - Direct measurement of GHG emissions using flow meters and gas analysis; <ul style="list-style-type: none"> o Indirect evaluation of GHG emissions: - Use of GHG standard emission factors based on energy content and service level; o Combustion of solid, liquid and gaseous fuels and approaches to evaluating GHG emissions from fuel combustion; o Evaluation of GHG emissions from heat and power generation by means of GHG emission factors and quantification of energy use;

-
- Evaluation of power grid GHG emission factors based on power plant dispatch analysis;
 - Use of mass and energy balances in the evaluation of GHG emissions;
 - Metrology and the measurement of physical properties;
 - Quality control of measurements, including the concepts of measurement range, measurement uncertainty (accuracy, precision and bias) and meter calibration;
 - Statistical treatment of data, surveys and sampling
-

Sustainable
Development
Assessment

- Sustainable Development Goals and Targets
 - Sustainable Development Impact indicators
-

Safeguarding
Principles

- Environmental, social and economic risks
-

ANNEX C - DOCUMENTATION MATRIX FOR VVB ASSESSMENTS

The documentation matrix provided below contains the list of all supporting documents required for each VVB assessment process i.e., Initial approval, Scope extension, Re-approval and Annual reporting.

S.No.	Document	<input type="checkbox"/> Initial approval		<input type="checkbox"/> Re-approval		<input type="checkbox"/> Scope extension	
		Provided	Complete	Provided	Complete	Provided	Complete
1.	<u>VVB application form</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
2.	<u>A copy of the valid accreditation certification</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<u>Evidence confirming the legal status of the VVB entity</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
4.	<u>Confidentiality agreement(s) signed between the applicant VVB and staff</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<u>Evidence to demonstrate that policies and mechanisms are in place to prevent conflicts of interest and to identify and resolve potential conflict of interest situations if they arise</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
6.	<u>Evidence of the established quality management system</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
7.	<u>Evidence of the established complaints and appeals procedure</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	
8.	<u>Organizational chart showing lines of authority, responsibility and allocation of functions</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<u>9.</u>	<u>Demonstration that the team structure put forward has the necessary capacity and resilience to maintain its ability to audit Gold Standard projects</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>10.</u>	<u>CVs of key personnel</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>11.</u>	<u>A list of auditors that will apply for approval</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>12.</u>	<u>Evidence of all named auditors attaining passing score in the online VVB exam</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>13.</u>	<u>Document outlining the procedure for engaging external individuals.</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>14.</u>	<u>A list of subcontracted individuals</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>15.</u>	<u>Declaration of other offices performing validation and verification/certification functions</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>16.</u>	<u>Evidence of liability insurance and financial stability of the organization</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>17.</u>	<u>Gold Standard Terms and Conditions for VVBs</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>18.</u>	<u>Application checklist with references to evidence provided above</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>19.</u>	<u>Staff matrix</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N							
<u>20.</u>	<u>Annual Activity report</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	

ANNEX D SECTORAL SCOPES AND TECHNICAL KNOWLEDGE REQUIRED

To conduct the validation and/or verification/certification of an Gold standard project activity or programme of activity and issue a validation and/or verification/certification decision and report, a VVB shall be accredited in the sectoral scope(s) of the methodology(ies) applied by the Gold standard project or PoA. The sectoral scopes as listed below are to be further revised at either of the following: (a) upon approval of Gold Standard methodological requirements, including removals and related methodologies by the Technical Advisory Committee; and (b) upon such approval of any new additional sectoral scopes as well as based upon the operational efficiency of those proposed sectoral scopes gained from the experiences of actual implementations. The operational efficiency gained from the actual implementation experiences may result in the need to reclassification of those proposed sectoral scopes.

Table - Sectoral scopes and required sector technical knowledge

Sectoral scope	Technical area	Typical group of activities and greenhouse gas (GHG) emissions	Technical knowledge required
SS 1: Energy industries (renewable/non-renewable sources)	TA 1.1. Thermal energy generation	<p>Typical activities:</p> <ul style="list-style-type: none"> – Power and heat generation from non-renewable energy sources and biomass, including construction of – new plants, capacity increases, plant retrofitting, energy efficiency and fuel switching; – District heating systems and power grids, including construction of new grids and systems, extension of existing grids and systems and interconnection of grids and systems. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CO2 emissions from fuel combustion for power and heat 	<ul style="list-style-type: none"> – Methods for the evaluation of mass and energy flows in energy generation activities, such as direct monitoring, mass and energy balances and use of emission factors; – Characteristics of combustion devices, heat plants and power plants, such as installed capacity, fuel type, thermal efficiency and plant type; – Operation of electrical power grids, dispatch of power plants and evaluation of GHG emissions from power grids by means of dispatch analysis; – Methods for the evaluation of upstream GHG emissions related to fuel use, such as the use of standard GHG emission factors.

		generation; <ul style="list-style-type: none"> Upstream emissions from fuel extraction, transport and processing. 	
	TA 1.2. Renewables	<p>Typical activities:</p> <ul style="list-style-type: none"> Power and heat generation from renewable energy sources, including construction of new plants, capacity increases, plant retrofitting, energy efficiency and fuel switching. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> CO2 emissions from fuel combustion for power and heat generation; CO2 and CH4 emissions from renewable energy technologies. 	<ul style="list-style-type: none"> Methods for the evaluation of mass and energy flows in energy generation activities, such as direct monitoring, mass and energy balances and use of emission factors; Characteristics of renewable electrical power plants, such as installed capacity, load factor, intermittency of operation, auxiliary fuel use and GHG emissions (e.g. GHG emissions from hydropower plant reservoirs, geothermal reservoirs); Operation of electrical power grids, dispatch of power plants and evaluation of GHG emissions from power grids by means of dispatch analysis.
SS 2: Energy distribution	TA 2.1. Energy distribution	<p>Typical activities:</p> <ul style="list-style-type: none"> Energy efficiency measures in power transmission and distribution. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> CO2 emissions from fuel combustion for power and heat generation. 	<ul style="list-style-type: none"> Energy efficiency measures in transmission and distribution power systems and evaluation of energy savings; Energy efficiency measures involving transformers and evaluation of energy savings; Transmission of power in AC and DC systems and associated energy losses; Upgrading of transmission voltage in transmission and distribution power systems.
SS 3: Energy demand	TA 3.1. Energy demand	<p>Typical activities:</p> <ul style="list-style-type: none"> Demand-side energy efficiency measures in diverse sectors, such as pumping systems, lighting 	<ul style="list-style-type: none"> Methods for the evaluation of mass and energy flows in demand-side energy use, such as direct monitoring, mass and energy balances, energy use factors and energy efficiency factors.

		<p>systems, household appliances and buildings.</p> <p>Typical GHG emission:</p> <ul style="list-style-type: none"> – CO2 emissions from fuel combustion (commercial and non-commercial) for power and heat generation. 	
<p>SS 4: Manufacturing industries</p>	<p>TA 4.1. Cement and lime production</p>	<p>Typical activities:</p> <ul style="list-style-type: none"> – Cement production, in particular fuel switching and use of alternative raw materials. <p>Typical emissions:</p> <ul style="list-style-type: none"> – GHG emissions from cement production, such as those from calcination of carbonated raw materials. 	<ul style="list-style-type: none"> – Unit operations in cement and lime production and calcination of raw materials; – Potential raw materials and fuels for the production of cement and lime, such as limestone, conventional kiln fuels, dolomite, magnesite and alternative kiln fuels; – Emissions, mass and energy balances in cement and lime production and calcination of raw materials; – Methods to determine the carbonate content of raw materials.
<p>SS 5: Chemical industry</p>	<p>TA 5.1. Chemical industry</p>	<p>Typical activities:</p> <ul style="list-style-type: none"> – Production of chemicals processed and manufactured materials, such as biodiesel, charcoal, upgraded biogas, ammonia, urea, CO2-based chemicals and hydrogen. <p>Typical emissions:</p> <ul style="list-style-type: none"> – GHG emissions from chemical and manufacturing processes, such as transesterification, pyrolysis, carbonization, fuel reforming and gas upgrading and cleaning. 	<ul style="list-style-type: none"> – Chemical processes, chemical reactions and stoichiometry; – Unit operations in the chemical process industry; – Emissions, mass and energy balances in chemical and manufacturing processes.

	TA 5.2. Caprolactam, nitric and adipic acid	<p>Typical activities:</p> <ul style="list-style-type: none"> – Management and abatement of N2O emissions from caprolactam, nitric and adipic acid plants. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – N2O emissions from caprolactam, nitric and adipic acid plants. 	<ul style="list-style-type: none"> – Chemical reactions, stoichiometry, mass and energy balances in caprolactam, nitric acid and adipic acid production processes; – Methods for the evaluation of GHG emission sources, in particular N2O emissions, in caprolactam, nitric acid and adipic acid production processes; – N2O abatement options, including primary, secondary and tertiary abatement technologies.
SS 6: Construction	TA 6.1. Construction	<p>This sectoral scope covers activities related to construction of buildings, such as using less GHG-intensive construction techniques and materials. This does not cover energy efficiency in buildings. Those types of activities are covered under the new sectoral scope 3-Energy Demand. No methodology has been approved so far and the sectoral technical knowledge is only indicative.</p>	<ul style="list-style-type: none"> – Construction of buildings and foundations, load-bearing structures and construction material requirements for different types of structures; – GHG emission sources, in particular CO2 emissions, in production and transportation of construction material; – Knowledge of building and construction codes and best practices within regions to determine the baseline and baseline emissions.
SS 7: Transport	TA 7.1. Transport	<p>Typical activities:</p> <ul style="list-style-type: none"> – Introduction of modal shifts, fuel switches and less GHG-intensive transport modes in the transport of freight and passengers. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CO2 emissions from fossil fuel combustion in transport activities. – CO2 emissions from fuel combustion for power generation. 	<ul style="list-style-type: none"> – Modelling of transport systems and establishment of service level, travel distance and baseline transport modes; – Surveys and sampling in transport projects for the determination of alternative transport scenarios; – Unintended emissions from rebound effect, induced traffic and change in occupancy rates; – Methods for the evaluation of GHG emissions from transport modes by means of the quantification of primary energy use and standard GHG emission factors for power and fuels.
SS 8: Mining/mineral	TA 8.1. Mining/mineral	<p>Typical activities:</p> <ul style="list-style-type: none"> – Management of mine methane; 	<ul style="list-style-type: none"> – Unit operations in the mining and coal industries, such as drilling, cutting, blasting, loading, hauling,

production	production	<ul style="list-style-type: none"> – Capture and use of waste gas. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CH4 emissions from metal ore and coal mining. 	<ul style="list-style-type: none"> – ventilation and drainage; – Emissions, mass and energy balances in mining and coal activities; – Potential uses, flaring and venting of waste streams and mine methane in the mining and coal industries.
SS 9: Metal production	TA 9.1. Aluminum and magnesium production	<p>Typical activities:</p> <ul style="list-style-type: none"> – Management of PFC emissions in aluminium production. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – PFC emissions; – Emissions of SF6 and other cover gases; – CO2 emissions from fuel combustion for power and heat generation. 	<ul style="list-style-type: none"> – Unit operations in metallurgy; – Emissions, mass and energy balances in metallurgy; – Evaluation of specific energy consumption of furnaces and kilns based on technical data, historical values and performance tests; – Anode effects, PFC emissions and mitigation measures to reduce PFC emissions in primary aluminium smelting facilities or use of cover gases, such as SF6, fluorinated gases and SO2, in magnesium casting and alloying processes.
	TA 9.2. Iron, steel and ferro-alloy production	<p>Typical activities:</p> <ul style="list-style-type: none"> – Management of CO2 emissions in iron production; – Waste gas recovery and use in iron and steel production. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CO2 emissions in iron reduction; – CO2 emissions from fuel combustion for power and heat generation. 	<ul style="list-style-type: none"> – Unit operations in metallurgy; – Emissions, mass and energy balances in metallurgy; – Evaluation of specific energy consumption of furnaces and kilns based on technical data, historical values and performance tests; – Energy recovery and utilization in steel, iron and ferro-alloy facilities, including blast furnace gas, coke oven gas, and converter gas.
SS 10: Fugitive emissions from fuels (solid, oil and gas)	TA 10.1. Fugitive emissions from oil and gas	<p>Typical activities:</p> <ul style="list-style-type: none"> – Management of leakage, venting and flaring of natural gas and associated petroleum gas in oil and gas facilities. <p>Typical GHG emissions:</p>	<ul style="list-style-type: none"> – Unit operations in the oil and gas industries; – Dynamics of oil and gas reservoirs, enhanced oil recovery, gas-lifting techniques and production of associated gas; – Emissions, mass and energy balances in oil and gas

		<ul style="list-style-type: none"> – CH4 emissions from associated petroleum gas and natural gas systems. – CO2 emissions from gas flaring. 	<ul style="list-style-type: none"> operations; – Potential uses, flaring and venting of waste streams and associated gas in the oil and gas industries; – Methane monitoring technologies; – OGMP 2.0 oil and gas reporting and mitigation framework.
SS 11: Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	TA 11.1. Emissions of fluorinated gases	<p>Typical activities:</p> <ul style="list-style-type: none"> – Mitigation of HFC emissions used as refrigerant and blowing agent; – Mitigation of SF6 emissions used as insulating gas in electrical equipment; – Mitigation of fluorinated gases emissions used in semiconductor manufacturing. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – Emissions of HFC, SF6 and other fluorinated greenhouse gases. 	<ul style="list-style-type: none"> – Applications of HFC, SF6 and other fluorinated gases in manufacturing processes; – Mitigation and abatement of fluorinated GHGs emissions; – Monitoring of fluorinated GHGs including the use of Fourier Transform Infrared Spectroscopy, Quadrupole Mass Spectrometer, mass balances and gas chromatography.
	TA 11.2. Refrigerant gas production	<p>Typical activities:</p> <ul style="list-style-type: none"> – Production of refrigerant gas HCFC-22. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – Emissions of HFC-23. 	<ul style="list-style-type: none"> – Unit operations in HCFC-22 production in swing and non-swing plants; – Formation of HFC-23 streams in HCFC-22 production and mitigation measures; – Use of mass balances in the evaluation of HFC-23 generation and emissions; – Monitoring of HFC streams using mass flow meters and gas chromatography.
SS 12: Solvents use	TA 12.1. Chemical industry	<p>Typical activities:</p> <ul style="list-style-type: none"> – Projects involving the use of solvents. <p>Typical GHG emissions:</p>	<ul style="list-style-type: none"> – Chemical processes, chemical reactions and stoichiometry; – Unit operations in the chemical process industry; – Emissions, mass and energy balances in chemical and manufacturing processes.

			<ul style="list-style-type: none"> – Emissions of GHG related to the use of solvents.
SS 13: Waste handling and disposal	TA 13.1. Solid waste and wastewater	<p>Typical activities:</p> <ul style="list-style-type: none"> – Solid waste disposal in landfills; – Alternative methods of solid waste management, such as gasification, incineration, recycling and production of refuse derived fuel; – Wastewater treatment systems; – Biogas management. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CH₄ emissions from the anaerobic decay of organic matter contained in solid waste and wastewater. 	<ul style="list-style-type: none"> – Biomass decay under aerobic and anaerobic conditions and the production of biogas; – Types of solid waste and wastewater, their composition, characterization parameters and impact of composition on decay rates and GHG emissions; – Use of decay models and standard GHG emission factors in the estimation of GHG emissions from solid waste decay and solid waste disposal sites; – Alternative methods for disposal, management and treatment of waste.
	TA 13.2. Manure	<p>Typical activities:</p> <ul style="list-style-type: none"> – Manure management systems; – Biogas management. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> – CH₄ emissions from the anaerobic decay of organic matter contained in manure. 	<ul style="list-style-type: none"> – Biomass decay under aerobic and anaerobic conditions and the production of biogas; – Types of manure, their composition, characterization parameters and impact of composition on decay rates and GHG emissions; – Types of livestock, dietary factors and their impact on manure generation; – Use of decay models and standard GHG emission factors in the estimation of GHG emissions from manure management systems.
SS 14: Afforestation and reforestation	TA 14.1. Afforestation and reforestation	<p>Typical activities:</p> <ul style="list-style-type: none"> - Afforestation and reforestation projects. <p>Typical GHG emissions/reservoirs:</p> <p>Carbon stocks in biomass of trees,</p>	<ul style="list-style-type: none"> - Quantification of carbon stocks and change in carbon stocks in biomass of trees and shrubs, dead wood and litter, and soil organic carbon; - GHG emissions attributable to the displacement (shift) of pre-project agricultural activities;

		shrubs, dead wood, litter and soil carbon.	Definition and identification of degraded and degrading lands in the context of Article 6.4 activities.
SS 15: Agriculture	TA 15.1. Agriculture	<p>Typical activities:</p> <ul style="list-style-type: none"> - Management of agricultural operations to reduce emissions; - Management of fertilizer application. <p>Typical GHG emissions:</p> <ul style="list-style-type: none"> - N₂O emissions from fertilizer application; - Change in carbon stocks due to agricultural operations; - CO₂ emissions from fuel combustion. 	<ul style="list-style-type: none"> - Agricultural operations and its main GHG emission sources; - Use of fossil fuels and electricity in agricultural operations and methods to quantify their use and corresponding GHG emissions; - GHG emissions from the production and application of synthetic and organic fertilizers, urea, dolomite and limestone; - Field burning of biomass and GHG emissions; - Carbon stocks in the soil and land management practices; - GHG emissions attributable to the displacement (shift) of pre-project agricultural activities; - Definition and identification of degraded and degrading lands in the context of Article 6.4 activities.
SS 16: Carbon capture and storage of CO₂ in geological formation	TA 16.1. Carbon Capture and Storage	<p>Typical activities:</p> <p>This sectoral scope covers activities related to CO₂ capture and storage in geological reservoirs.</p>	<ul style="list-style-type: none"> - Unit operations in carbon capture and storage (CCS) facilities; - Determination of the boundaries of a geological storage, storage site and storage complex, and the migration of CO₂ plumes within storage sites; - Estimation of emissions of CCS facilities through overall mass balance of all input and output source streams and through direct monitoring; - Procedures to determine emissions from leakage events and seepage.
SS 17: Other activities involving	TA 17.1. Other activities involving removals	<p>Typical activities:</p> <p>[This sectoral scope covers processes to remove greenhouse gases from the</p>	<ul style="list-style-type: none"> - Carbon removal processes including nature based and engineering removals; - Non-permanence and reversal risks

removals	atmosphere through anthropogenic activities and durably store them.] [This sectoral scope covers anthropogenic activities removing CO ₂ from the atmosphere and durably storing it in geological, terrestrial, or ocean reservoirs, or in products. It includes existing and potential anthropogenic enhancement of biological, geochemical or chemical CO ₂ sinks, but excludes natural CO ₂ uptake not directly caused by human activities.]	associated with the removal processes; - Approaches for remediation of reversals such as buffer pools, insurance, replacement of credits and temporary credits; - Potential sources of leakage associated with a removal activity; Quantification and estimation of emission reductions or removals.
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