



**GLOBAL
CARBON
COUNCIL**

Driving Climate Actions

Verification Standard

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ACRONYMS	
ACC	Approved Carbon Credits
ACC ⁺	Approved Carbon Credits Label
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
E ⁺	Environmental No-net-harm Label
ERVVR	Emission Reduction Verification Report
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Greenhouse Gas
GORD	Gulf Organisation for Research and Development
GV	GCC Verifier
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
MENA	Middle East & North Africa
PMR	Project Monitoring Report
PSF	Project Submission Form
PVR	Project Verification Report
S ⁺	Social No-net-harm Label
SDG ⁺	United Nations Sustainable Development Goals Label
UNFCCC	United Nations Framework Convention on Climate Change
VB	Verification Body

1 Introduction

1. The Global Carbon Council (GCC) Program is the Middle East & North Africa (MENA) region's first voluntary carbon offsetting program and an initiative of Gulf Organization for Research and Development (GORD). The voluntary GHG offsetting program developed by GCC¹, a registered independent legal entity, is called as 'GCC Program', which aims to contribute to a vision of a sustainable and low-carbon world economy. The GCC Program receives GHG emission-reduction projects from the entire world, although it has placed special emphasis on low-carbon development in the MENA region, which has largely remained under-represented in carbon markets. The GCC Program helps to catalyse climate action on the ground, while ensuring that project construction and operations cause any net-harm to the environment and society and contribute to the United Nations Sustainable Development Goals as per host-country' priorities. The GCC Program is comprised of the entire governance structure, system and the documentation framework to achieve this objective.
2. The GCC Project Standard requires Project Owner(s) to identify the Type (A or B) of project that they intend to pursue and, accordingly, complete a Project Submission Form (PSF) for their proposed Project Activity. In the PSF form they must clearly identify the requirements with respect to certification labels and/or market eligibility (e.g., CORSIA) that they wish to target. These choices indicated by Project Owners in the PSF (including on the cover page) become a package of requirements against which a GCC Verifier,² as well as the GCC Operations Team and Steering Committee, shall assess and evaluate the project throughout the project cycle.
3. Project Owners shall indicate their choices ex-ante in the PSF and reflected them in the Project Monitoring Reports (PMRs) for their Project Activity, which shall be verified by an approved GCC Verifier at both the Project Verification and the Emission Reduction Verification stages of the project cycle. For Type A1 and A2 projects, project verification by an approved GCC Verifier is mandatory. For Type B1 projects, project verification by an approved GCC Verifier is only required for verifying and certifying the information in the PSF that has not been not previously been validated under the CDM registration process (e.g., information required for verification of compliance with the SDG⁺, E⁺, S⁺, C⁺ labels). For Type B2 projects, project verification by an approved GCC Verifier is not required (because project verification has been conducted under the CDM registration process).
4. This Verification Standard has been developed based on the requirements of section 4 of the Program Manual,³ which is the overarching GCC program document that provides links to various GCC documents containing the rules and requirements governing the GCC Program.

¹ The GCC Program is operated on behalf of GCC Steering Committee by GCC Operations Team. Any submission to 'GCC' or 'GCC Program' shall be considered to be submitted to 'GCC Operations Team', which can be contacted at operations@globalcarboncouncil.com. GCC documents are available on website: www.globalcarboncouncil.com/resource-centre.html

² List of approved GCC Verifiers: <https://www.globalcarboncouncil.com/gcc-verifiers.html>

³ GCC Program Manual available at: www.globalcarboncouncil.com/resource-centre.html

5. The terms⁴ used in this document have been defined in the Program Definitions document and shall be referred to when applying the Verification Standard (this document).
6. GCC Verifiers, when applying this standard, shall also ensure compliance with the applicable requirements stipulated in the GCC Program Manual, Program Process and Project Standard.

2 Purpose

7. The purpose of this document is to describe the process of conducting a third-party independent verification of a GCC Project Activity and provide requirements for GCC Verifiers for verifying and certifying the:
 - (a) Greenhouse-gas (GHG) emission reductions and removals achieved by the Project Activity;
 - (b) Contributions towards achieving the United Nations Sustainable Development Goals (SDGs); and
 - (c) Claims that the Project Activity does not cause any net harm to the environment or/and society.

3 General Verification Requirements

8. Verification of Project Activities by approved GCC Verifiers is a pre-requisite for Project Owners that intend to submit projects for registration and issuance of carbon credits (Approved Carbon Credits or ACCs) under the GCC Program.
9. For the GCC Program, a third-party independent external verification of the Project Activity is required to be conducted by approved GCC Verifiers prior to two stages in the GCC project cycle. The two stages are:
 - (a) GCC Project Registration; and
 - (b) GCC ACC Issuance.
10. Under the GCC Program, a GCC Verifier (GV) or Verification Body (VB) means an individual or an organization approved by the GCC Program to act as a GCC Verifier and provide verification services in accordance with the GCC rules.
11. A GCC Verifier can either be a GCC Project Verifier or a GCC Emission Reduction Verifier. Accordingly, a GCC Verification can be classified into two types depending on the nature and stage of the verification in the GCC project cycle.

⁴ While using any GCC document, the terms/definitions/Acronyms and the names of the regulatory documents referred have their first letter in capitals (e.g., Project Standard).

3.1 Common Verification Requirements

12. Clause 1 of ISO 14064-2:2006 and ISO 14064-3:2006, respectively, stipulate that the requirements of the GCC Program are additional to the requirements of ISO 14064. The generic requirements of the GCC Program are based on International Standard ISO 14064-2 and ISO 14064-3, whereas the specific mandatory requirements of the GCC Program and Project Activities are stipulated in the Project Standard and verification requirements are stipulated in Verification Standard (this document) and respective CDM methodologies. GCC Verifiers shall refer to APPENDIX 1 of the Project Standard, which links the ISO 14064-2 requirements with the GCC rules and requirements for project development, implementation and monitoring, and APPENDIX 1 of the Verification Standard (this document), which links the ISO 14064-3 requirements with Project and Emission Reduction Verification.

3.1.1 Verification Scope

13. GCC Verifiers shall conduct Project Verifications and Emission Reduction Verifications of GCC Project Activities based on the GCC rules⁵ as stipulated in the:
- (a) International Standards ISO 14064-2 and ISO 14064-3, which provide a broad framework and requirements;
 - (b) Verification Standard (this document), which provides specific requirements of the GCC Program, for verifying a Project Activity on various aspects including emission reductions, sustainability and environmental and social do-no-harm criteria; and
 - (c) The following specific documents:
 - (i) Program Framework and Program Manual, which provides a broad overview of overall GCC Program and the role of verification;
 - (ii) Procedure for Approval of GCC Verifiers, which provides requirements for selecting the verification team;
 - (iii) Project Standard, which provides the specific requirements applicable to Project Activities as contained in the project documentation package, including the Project Submission Form and the Project Monitoring Report Form;
 - (iv) Applicable GCC/CDM methodologies and tools; and
 - (v) Program Process, which provides a broad overview of the overall process of verification, registration and issuance.

⁵ GCC rules means the rules and requirements set out by the GCC Program related to GHG emission reductions, SDG contributions, do-no-net-harm on Environment and Society and their certification based on GCC Program documents including ISO 14064-2, ISO 14064-3, the Program Framework, Program Manual, applicable methodologies and tools and the other documents mentioned in Program Framework and available on the GCC public website (<https://www.globalcarboncouncil.com/resource-centre.html>).

3.1.2 Verification Approach

14. GCC Verifiers shall select a competent team to perform Project or Emission Reduction verifications for GCC Project Activities as required in the Procedure for Approval of GCC Verifiers.
15. In carrying out verifications, GCC Verifiers shall:
 - (a) Follow this Verification Standard and integrate its provisions into the GCC Verifier's own quality management systems;
 - (b) Apply the most recent applicable GCC rules and decisions as of the reference date stipulated by the Project Standard;
 - (c) Determine whether or not each GCC Project Activity meets all applicable GCC rules and requirements, including those specified in the Project Standard, applied methodologies/methodological tools and any other requirements;
 - (d) Assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided by the Project Owner(s) in the project documents (e.g., PSF, PMR, etc.) and as required by the Project Standard;
 - (e) Determine whether information provided by the Project Owner(s) is reliable and credible;
 - (f) Apply consistent verification criteria:
 - (i) To the requirements of the selected methodologies and other applied methodological tools throughout the crediting period(s);
 - (ii) To GCC Project Activities with similar characteristics, such as a similar application of the selected methodologies and other applied methodological tools, use of technology, time period or region;
 - (iii) To expert judgements, over time and among GCC Project Activities;
 - (g) Base their findings and conclusions on objective evidence and conduct all verification activities in accordance with GCC rules and procedures;
 - (h) Not omit evidence that is likely to alter the verification opinion;
 - (i) Present information in the verification and certification report in a factual, neutral and coherent manner and document all assumptions, provide references to background material, and identify changes made to the documentation; and
 - (j) Safeguard the confidentiality of all information obtained or created during the verification.

3.1.3 Compliance with GCC Rules

16. In carrying out verification work, GCC Verifiers shall use and determine compliance with the valid version of applicable GCC rules.⁶ including the standards, methodologies, methodological tools, guidelines and other regulatory documents approved and required by the GCC Program, on the reference date stipulated by the Project Standard.

⁶ See footnote 5

3.1.4 Use of applicable Forms and Templates

17. GCC Verifiers contracted to conduct project verification for registration of a proposed GCC Project Activity shall prepare a Project Verification Report (PVR) using the valid version of the relevant PVR form/template, on the reference date stipulated by the Project Standard.
18. GCC Verifiers contracted to conduct ex-post emission-reduction verifications for specified monitored periods of registered GCC Projects shall prepare an Emission Reduction Verification Report (ERVR) using the valid version of the relevant ERVR form/template, on the reference date stipulated by the Project Standard.
19. When completing verification report forms, GCC Verifiers shall follow the instructions therein.

3.1.5 Use of applicable Global Warming Potentials

20. GCC Verifiers shall determine whether global warming potentials (GWPs) were correctly applied in the PSF and in the Project Monitoring Report (PMR), in accordance with the relevant requirements in the Project Standard.

3.2 GCC Verification Prior to Registration

3.2.1 Project Verification

21. Project Verifications shall be conducted prior to Project Registration, with the aim of providing an independent evaluation of proposed GCC Project Activities against the requirements of the GCC rules and on the basis of the information provided in the Project Submission Form (PSF) and other submitted documents.
22. GCC Verifiers shall submit PVRs to the GCC Program and to Project Owners. A GCC Verifier's written Project Verification conclusion is called a Project Verification Opinion. The written assurance by a GCC Verifier, based on a Project Verification Opinion, is called a Project Certification Statement.
23. Project Certification Statements shall confirm that GCC Project Activities:
 - (a) Comply with GCC rules and requirements;
 - (b) Are expected to achieve the estimated real and additional GHG emission reductions indicated in the PSF; and
 - (c) Depending upon the Project Owner(s)'s selections in the PSF, may also state that Project Activities:
 - (i) Have implemented safeguards that are expected to provide protection against negative environmental/social impacts and will not cause any net harm to the environment or/and society; and
 - (ii) Are expected to contribute to the achievement of United Nations Sustainable Development Goals (SDGs, preferably those prioritized by the host country) and have targeted a specific SDG certification label (Bronze, Silver, Gold, Platinum, or Diamond), as committed to voluntarily in the PSF.

3.2.2 Objective of Project Verification

24. GCC Verifiers shall conduct thorough and independent ex-ante assessments of proposed GCC Project Activities with respect to commitments and targets based on forecasted GHG emission reductions or net anthropogenic GHG removals, sustainability and environmental and social do-no-net-harm, against applicable GCC rules and requirements.

3.2.3 Verification Approach

25. In carrying out Project Verifications, GCC Verifiers shall:
- (a) Determine whether proposed GCC Project Activities comply with ISO 14064-2 and ISO 14064-3 and GCC rules and requirements; and
 - (b) Assess the claims and assumptions in PSFs, including the eligibility of the applicable project Types (A or B). The evidence used in such assessments shall not be limited to that provided by the Project Owner(s).

3.2.4 Verification using Standard Auditing Techniques

26. GCC Verifiers shall assess the information provided by Project Owner(s) and comments provided by stakeholders during the global stakeholder consultation (GSC) process.
27. In assessing this information, GCC Verifiers shall apply the means of verification as specified in ISO 14064-2 and ISO 14064-3, this Verification Standard and, where appropriate, standard auditing techniques, including, but not limited to:
- (a) Document review, involving:
 - (i) A review of data and information;
 - (ii) Cross checks between the information provided in the PSF and information from sources other than those used; if available, the GCC Verifier's sectoral or local expertise; and, if necessary, independent background investigations;
 - (b) Follow-up actions (e.g., on-site inspection and telephone or video-call or e-mail interviews), including:
 - (i) Interviews with relevant stakeholders in the project host country, such as personnel with knowledge of the project design and implementation; and
 - (ii) Cross checks between information provided by interviewed personnel (i.e., by checking sources or other interviews) to ensure that no relevant information has been omitted;
 - (c) Reference to available information related to projects or technologies similar to the proposed GCC Project Activity under verification;
 - (d) Review, based on the selected methodologies and applied methodological tools, of the appropriateness of formulae and accuracy of calculations;
 - (e) Sampling approaches in accordance with the CDM⁷ Standard "Sampling and surveys for CDM project activities and programme of activities"; and
 - (f) Review of the claims regarding the additional certification labels (E+, S+, SDG+ or CORSIA market eligibility).

⁷ CDM Rules and requirements: <https://cdm.unfccc.int/Reference/index.html>

3.2.5 Criteria for Site Visits

28. It is mandatory for GCC Verifiers to conduct on-site visit and inspections during project verification for proposed GCC Project Activities if:
 - (a) The Project Activity's estimated average annual GHG emission reductions or net anthropogenic GHG removals are more than 100,000 t CO₂ eq; or
 - (b) There is pre-project information that is relevant to the registration requirements for the Project Activity and that may not be traceable post registration.
29. For cases where the stipulations in paragraph 28 are not applicable, on-site visit/inspections for project verification are optional. If an on-site visit/inspection is not performed, the GCC Verifier shall describe the alternative means of verification used and justify that they are sufficient for project verification purposes.
30. Where no specific means of verification is specified in this standard, GCC Verifiers shall apply the standard auditing techniques described in section 3.2.4.

3.2.6 Non-conformities and corrective action requests

31. If the GCC Verifier identifies issues that require further elaboration, research or expansion in order to determine whether the Project Activity meets GCC rules and requirements and can achieve credible GHG emission reductions or net anthropogenic GHG removals and/or additional certification labels (E+, S+, SDG+ or CORSIA market eligibility), the GCC Verifier shall ensure that these issues are accurately identified, formulated, discussed and concluded in the PVR.
32. The GCC Verifier shall raise corrective action request (CAR) if any of the following situations occur:
 - (a) The PSF contains errors that influence the ability of the proposed GCC Project Activity to achieve real, measurable, verifiable and additional GHG emission reductions or net anthropogenic GHG removals;
 - (b) Applicable GCC rules and requirements have not been met;
 - (c) There is a risk that GHG emission reductions or net anthropogenic GHG removals cannot be monitored or calculated;
 - (d) There is a risk that the claims made in the PSF regarding contributions to SDGs may not be achieved or cannot be demonstrated; or
 - (e) There is a risk that the claims made in the PSF regarding environmental and social safeguards may not be effective, or that the Project Activity may lead to net-harm to the environment and/or society.
33. The GCC Verifier shall raise a clarification request (CL) if information is lacking or insufficiently clear to determine whether the applicable GCC rules and requirements have been met.
34. The GCC Verifier shall raise a forward action request (FAR) to identify issues related to project implementation that require review during the first Emission Reduction Verification of the proposed GCC Project Activity. The GCC Verifier shall not raise a FAR that relates to GCC rules and requirements for registration of the Project Activity.

35. The GCC Verifier shall resolve or “close out” CARs and CLs only if the Project Owner(s) modifies the project design, rectifies the PSF, and/or provides additional explanations or evidence that satisfy the GCC Verifier’s concerns. If this is not done, the GCC Verifier shall not finalize and submit a PVR for the proposed GCC Project Activity.
36. The GCC Verifier shall report on all CARs, CLs and FARs in its PVR. This reporting shall explain the issues raised, the responses provided by the Project Owner(s), the means of verification of such responses and references to any resulting changes in the PSF or supporting annexes.

3.3 GCC Verification Prior to Issuance

3.3.1 Emission Reduction Verification

37. Emission Reduction Verifications are conducted by GCC Verifiers prior to GCC ACC Issuance and aim to provide periodic independent evaluation and ex-post determination of monitored and reported GHG emission reductions that have occurred as a result of implementing the registered GCC Project Activity during the specified monitoring period. Reported GHG emission reductions are checked against the requirements in the GCC rules and requirements and the information provided in the registered project documents, including the Project Submission Form, Project Monitoring Report Form, and other submitted documents.
38. GCC Verifiers shall submit ERVRs to the GCC Program and to Project Owners. A GCC Verifier’s written conclusion regarding its Emission Reduction Verification of a registered GCC Project Activity is called an Emission Reduction Verification Opinion. The written assurance of emission reductions by a GCC Verifier is called an Emission Reduction Certification Statement.
39. Emission Reduction Certification Statements shall confirm that the registered GCC Project Activity, during a specified monitoring period:
 - (a) Has complied with GCC rules and procedures;
 - (b) Has been implemented as reported in the registered PSF;
 - (c) Has achieved the quantity of reported GHG emission reductions as verified; and
 - (d) Depending upon the Project Owner(s)’s selections in the PSF, may also state that the Project Activity:
 - (i) Has implemented safeguards that have provided protection against negative environmental/social impacts and the Project Activity does not cause any net harm to the environment or society; and
 - (ii) Has contributed to the achievement of the United Nations Sustainable Development Goals (SDGs) voluntarily committed to and targeted for a selected certification label (Bronze, Silver, Gold, Platinum, or Diamond), as defined in the registered PSF.

3.3.2 Objective of Emission Reduction Verification

40. GCC Verifiers shall conduct thorough and independent ex-post assessments of the implementation of Project Activities, reported GHG emission reductions or net anthropogenic GHG removals, sustainable development contributions achieved and environmental and social do-no-harm performance by registered GCC Project Activities, against applicable GCC rules and requirements.

3.3.3 Verification Approach

41. In carrying out Emission Reduction Verifications, GCC Verifiers shall:
- (a) Determine whether registered GCC Project Activities comply with GCC rules and requirements;
 - (b) Not perform emission reduction verifications for registered GCC Project Activities for which they have performed a Project Verification or CDM validation (prior to CDM registration for type B projects);
 - (c) Ensure that emission reduction verification activities start after the publication of the Project Monitoring Report on the GCC/ IHS Markit website;
 - (d) Assess both quantitative and qualitative information on GHG emission reductions or net anthropogenic GHG removals provided in the project documentation;
 - (e) Assess and determine whether the implementation and operation of registered GCC Project Activities, and the steps taken to report GHG emission reductions or net anthropogenic GHG removals, comply with GCC rules and requirements;
 - (f) Assess whether data collection systems used meet the monitoring plan requirements provided in the registered PSF and indicated in applied methodologies and tools;
 - (g) In addition to the monitoring documentation, the GCC Verifier shall review:
 - (i) The registered PSF, including the monitoring plan;
 - (ii) The Project Verification Report;
 - (iii) Previous Emission Reduction Verification Reports, if any;
 - (iv) The applied methodology(ies) and the other applied methodological tools;
 - (v) Any other data, information and references relevant to the GHG emission reductions or net anthropogenic GHG removals resulting from the registered GCC Project Activity (e.g., IPCC reports, data on electricity generation in the national grid, laboratory analyses, calibration reports, and national regulations).
42. In addition to reviewing the monitoring documentation, the GCC Verifier shall determine whether or not the Project Owner(s) has addressed all FARs identified in the PVR or in previous ERVRs or CDM Verification Reports (for type B projects).

3.3.4 Quality of Evidence

43. When verifying reported GHG emission reductions or net anthropogenic GHG removals, GCC Verifiers shall confirm that there is an audit trail that contains evidence and records that validate or invalidate stated figures. The audit trail shall include the source documents that form the basis for assumptions and other information underlying the GHG data.

44. When assessing the audit trail, the GCC Verifier shall:
- (a) Address whether sufficient evidence is available, both in terms of reporting frequency (time period between evidence) and coverage (the full monitoring period);
 - (b) Address the source and nature of the evidence (external or internal, oral or documented);
 - (c) Cross-check the Project Monitoring Report (PMR) against other sources (such as comparable information, where available, from sources other than those used in the PMR) to determine whether the stated figures are correct.
45. GCC Verifiers shall only certify GHG emission reductions or net anthropogenic GHG removals that are based on verifiable evidence.

3.3.5 Application of Materiality

46. Materiality, as defined in ISO14064-3, shall be applied in the context of the GCC Program. The materiality thresholds stipulated for the CDM shall be applicable.

3.3.6 Verification using Standard Auditing Techniques

47. GCC Verifiers shall assess information provided by Project Owner(s).
48. In assessing the information, GCC Verifiers shall apply the means of verification as specified in ISO 14064-2 and ISO 14064-3, this Verification Standard and, where appropriate, standard auditing techniques, including, but not limited to:
- (a) Document review, involving:
 - (i) A review of data and information;
 - (ii) A review of the registered PSF, its monitoring plan, and the applied methodology(ies) and tools, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and quality assurance and quality control procedures;
 - (iii) An evaluation of data management, quality assurance procedures and the quality control system in the context of their influence on the calculation and reporting of GHG emission reductions or net anthropogenic GHG removals;
 - (iv) Cross checks between the information provided in the documentation and information from sources other than those used; if available, the GCC Verifier's sectoral or local expertise; and, if necessary, independent background investigations;
 - (b) On-site visit and inspection taking into account paragraphs 49, involving:
 - (i) An assessment of the implementation and operation of the registered GCC Project Activity as per the registered PSF;
 - (ii) A review of information flows for generating, aggregating and reporting monitored parameters;
 - (iii) Interviews with relevant personnel to determine whether the operational and data-collection procedures have been implemented in accordance with the registered PSF and its monitoring plan;
 - (iv) Cross checks between information provided in the PMR and data from other sources, such as plant logbooks, inventories, purchase records or similar data sources;

- (v) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PSF, the applied methodology(ies) and other applied tools;
- (vi) A review of calculations and assumptions made in determining the GHG data and GHG emission reductions or net anthropogenic GHG removals;
- (vii) An identification of quality control and quality assurance procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters;
- (viii) Sampling approaches in accordance with the CDM Standard “Sampling and surveys for CDM project activities and programme of activities⁸”; and
- (ix) Review of the claims regarding the additional certification labels (E+, S+, SDG+ or CORSIA market eligibility).

3.3.7 Criteria for Site Visits

49. It is mandatory for GCC Verifiers to conduct on-site visit and inspections during emission reduction verification for registered GCC Project Activities if:
- (a) It is the first emission reduction verification performed by the GCC Verifier for the specific Project Activity; or
 - (b) More than three years have elapsed since the last on-site visit/inspection conducted for emission reduction verification for the Project Activity; or
 - (c) The Project Activity has achieved more than 300,000 t CO_{2eq} of GHG emission reductions or net anthropogenic GHG removals since the last emission reduction verification when an on-site visit/inspection was conducted.
50. For on-site visit inspections, GCC Verifiers may apply sampling approaches in accordance with the CDM Standard: Sampling and surveys for CDM project activities and programme of activities.”
51. For cases where the stipulations in paragraph 49 are not applicable, on-site visit inspections for emission reduction verification are optional. If an on-site inspection is not performed, the GCC Verifier shall describe the alternative means of verification used and justify that they are sufficient for the emission reduction verification purposes.
52. If any issue related to the project design, including those attributable to the lack of on-site visits inspection during a previous verification, is identified during an emission reduction verification, the GCC Verifier that detected the issue shall rectify it during the emission reduction verification and notify GCC.
53. Where no specific means of verification is specified in this standard, GCC Verifiers shall apply the standard auditing techniques described in section 3.3.6.

⁸ Refer footnote 7

3.3.8 Non-conformities and corrective action requests

54. If the GCC Verifier identifies issues related to the monitoring, implementation and/or operations of the registered GCC Project Activity that may have impaired the capacity of the Project Activity to achieve GHG emission reductions or net anthropogenic GHG removals, or influenced the monitoring and reporting of emission reductions or removals and/or additional certification labels (E+, S+, SDG+ or CORSIA market eligibility), the GCC Verifier shall ensure that these issues are accurately identified, formulated, discussed and concluded in the ERVR.
55. The GCC Verifier shall raise a corrective action request (CAR) if any of the following situations occur:
 - (a) Non-compliance with the registered PSF, its monitoring plan, the applied methodology(ies) and/or tools is discovered when reviewing the Monitoring Report, reporting has not been sufficiently documented by the Project Owner(s), and/or the evidence provided to demonstrate conformity is insufficient;
 - (b) Modifications to the implementation, operation and/or monitoring of the registered GCC Project Activity have not been sufficiently documented by the Project Owner(s);
 - (c) The Project Monitoring Report or documentation contains errors in applied assumptions, data or calculations of GHG emission reductions or net anthropogenic GHG removals that influence the quantity of emission reductions or removals reported;
 - (d) An issue(s) identified in a FAR during Project Verification to be verified during the Emission Reduction Verification or a previous Emission Reduction Verification(s), has not been resolved by the Project Owner(s);
 - (e) Claims made in the PSF and PMR regarding SDG contributions have not been achieved or has not been demonstrated; and
 - (f) Claims made in the PSF and PMR regarding environmental and social safeguards have not been achieved or effective or the Project Activity may lead to net-harm to the environment and society.
56. The GCC Verifier shall raise a clarification request (CL) if information is lacking or insufficiently clear to determine whether the applicable GCC rules and requirements have been met.
57. The GCC Verifier shall raise a forward action request (FAR) during Emission Reduction Verification if monitoring and/or reporting requires attention and/or adjustment for the next verification period.
58. The GCC Verifier shall resolve or close CARs and CLs only if the Project Owner(s) rectifies the PMR and/or provides additional explanations or evidence that satisfy the GCC Verifier's concerns. If this is not done, the GCC Verifier shall not finalize and submit an ERVR for the specified monitoring period of the registered GCC Project Activity.
59. The GCC Verifier shall report on all CARs, CLs and FARs in its ERVR. This reporting shall explain the issues raised, the responses provided by the Project Owner(s), the means of verification of such responses and references to any resulting changes in the PMR or supporting annexes.

4 Specific Verification Requirements

60. GCC Verifiers for approved GCC Scopes and GHG Sectoral scopes shall conduct third-party independent verifications of GCC Project Activities as per the Verification Standard, to assess how Project Activities comply with applicable GCC rules and requirements.

4.1 GHG Verification Requirements

61. The Project Standard provides specific requirements on GHG applicable to projects that intend to develop project documentation, including Project Submission Forms and Project Monitoring Reports.
62. GCC Verifiers shall conduct third-party independent verifications of the GHG reducing component of the GCC Project Activities as per the requirements in the Project Standard.

4.2 Sustainability Verification Requirements

63. In addition to reducing GHGs, the GCC Program also provides an opportunity for Project Owners to voluntarily choose to demonstrate that their Project Activity contributes to achieving the United Nations Sustainability Development Goals (SDGs).
64. The Project Sustainability Standard provides the requirements for third-party independent verification and certification of claims that GCC Project Activities contribute to achieving the SDGs.

4.3 Environment and Social Safeguards Verification Requirements

65. The GCC Program also provides an opportunity for Project Owners to voluntarily choose to demonstrate that their Project Activity does not cause any net harm to the environment and/or society.
66. The Environmental and Social Safeguards Standard provides the requirements for third-party independent verification and certification of claims that GCC Project Activities do not cause any net harm to the environment and/or society.

5 Verification and Certification Statement

67. GCC Verifiers shall provide verification and certification statements in their Verification Reports.

5.1 Project Verification & Certification Statement

68. The GCC Project Verifier [Name of the GCC Verifier], shall verify and certify that the GCC Project Activity [Title of the GCC Project Activity]:
- (a) has correctly described the Project Activity in the Project Submission Form (version XX, dated DDMMYYYY) including the applicability of the approved methodology [reference number of GCC/CDM methodology, version XX] and meets the methodology applicability conditions, is additional and is expected to achieve the forecasted real and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reduction estimates correctly and conservatively;

- (b) is likely to generate GHG emission reductions amounting to the estimated [XXXXX] t CO_{2eq}, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3, and therefore requests the GCC Program to register the Project Activity;
- (c) is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and therefore requests the GCC Program to register the Project Activity, which is likely to achieve the requirements of the Environmental No-net-harm Label (E⁺) and the Social No-net-harm Label (S⁺); and
- (d) is likely to contribute to the achievement of United Nations Sustainability Development Goals (SDGs), comply with the Project Sustainability Standard, and contribute to achieving a total of [XX] SDGs, which is likely to achieve the [XXXX]⁹ SDG certification label (SDG⁺).

5.2 Emission Reduction Verification & Certification statement

69. The GCC Emission Reduction Verifier [Name of the GCC Verifier] shall verify and certify that the registered GCC Project Activity [Title of the GCC Project Activity], with registration number [RXXXX], for the chosen monitoring period from [DDMMYYYY] to [DDMMYYYY]:
- (a) has been implemented as indicated in the registered Project Submission Form (version XX, dated DDMMYYYY) and as reported in the Project Monitoring Report (version XX, dated DDMMYYYY);
 - (b) has resulted in GHG emission reductions totaling [XXXX] t CO_{2eq}, which are additional to the reductions that would have occurred in absence of the Project Activity and is in compliance with all applicable GCC rules and requirements, including ISO 14064-2 and ISO 14064-3, and therefore requests the GCC Program to issue [XXXX] Approved Carbon Credits (ACCs);
 - (c) has not caused any net harm to the environment and/or society and is in compliance with the Environmental and Social Safeguards Standard, and therefore requests the GCC Program to issue the Environmental No-net-harm Label (E⁺) and the Social No-net-harm Label (S⁺); and
 - (d) has made contributions to achieving a total of [XX] of the United Nations Sustainability Development Goals (SDGs) and is in compliance with the Project Sustainability Standard, and therefore requests the GCC Program to issue a United Nations Sustainable Development Goal [XXXX¹⁰] label (SDG⁺).

⁹ SDG Certification labels: Bronze (level 1): contributes to 2 out of 17 SDGs; Silver (level 2): contributes to 3 out of 17 SDGs; Gold (level 3): contributes to 4 out of 17 SDGs; Platinum (level 4): contributes to 5 out of 17 SDGs; and Diamond (level 5): contributes to more than 5 SDGs.

¹⁰ Refer footnote 9

Appendix 1: Mapping GCC verification requirements

GCC Rules and requirements for Project & Emission Reduction Verification			
Verification of Greenhouse Gas Emission Reductions			
Clause No.	ISO 14064-3:2006 requirement	Verification Standard (V 3), Paragraph No.	Remarks/ other requirements
1	Scope	13	The requirements in the GCC rules are additional to ISO requirements and take precedence
2	Terms and definitions	5	Refer to Program Definitions
3	Principles	-	
3.1	General	-	
3.2	Independence	-	
3.3	Ethical conduct	-	
3.4	Fair presentation	-	
3.5	Due professional care	-	
4	Validation and verification requirements	1-4, 6-7	
4.1	Validators or verifiers	11, 14, 16,	Refer to approved scopes in the GCC Certificate available on the GCC website.
4.2	Validation and verification process	3, 8-10, 21-23, 37-39, 60	Refer to the GCC Program Process
4.3	Level of assurance, objectives, criteria and scope of the validation or verification	12, 13, 24, 40, 46	Scope, Materiality, registered PSF and MR
4.4	Validation or verification approach	15, 25-36, 41-42, 47-59	Verification approach, including document reviews, site-visits, and CAR/CL/ FAR.
4.5	Assessment of the GHG information system and its controls	15, 41, 48	Refer to the Project Standard
4.6	Assessment of GHG data and information	43-45	Refer to the Project Standard
4.7	Assessment against validation or verification criteria	61-62	Refer to the Project Standard

Verification Standard

4.8	Evaluation of the GHG assertion	20, 27, 48	Refer to the Project Standard
4.9	Validation and verification statement	17-19, 67-69	
4.10	Validation or verification records	15 (h, i), 43 (e, f, g)	
4.11	Facts discovered after the validation or verification	-	Refer to the Procedure for Approval of GCC Verifiers and the signed Verifier Agreement
Annex A	Guidance on the use of this part of ISO 14064 (informative)	-	
Verification of No-net-harm to Environment & Society Requirements for			
-	-	65-66	Refer to the Environmental and Social Safeguards Standard
Verification of contribution to UN SDGs			
-	-	63-64	Refer to the Project Sustainability Standard

Document History

Version	Date	Comment
V 3.1	31/12/2020	<ul style="list-style-type: none"> ▪ The name of GCC Program’s emission units has been changed from “Approved Carbon Reductions” or ACRs to “Approved Carbon Credits” or ACCs.
V 3.0	28/07/2020	<ul style="list-style-type: none"> ▪ Revised version released on approval by the Steering Committee as per the GCC Program Process; ▪ Revised version contains following changes: <ul style="list-style-type: none"> ○ Change of name from Global Carbon Trust (GCT) to Global Carbon Council (GCC); ○ Considered and addressed comments raised by the Steering Committee: <ul style="list-style-type: none"> ➤ during physical meeting (SCM 01, dated 29 Oct 2019, Doha Qatar); and ➤ electronic consultations EC01-Round 01 (15.09.2019 – 25.09.2019), EC01-Round 02 (27.03.2020 – 27.06.2020). ▪ Feedback from Technical Advisory Board (TAB) of ICAO on GCC submission for approval under CORSIA¹¹;
V 2.0	25/06/2019	<ul style="list-style-type: none"> ▪ Revised version released for approval by the GCC Steering Committee. ▪ This version contains details and information to be provided, consequent to the latest developments world-wide (e.g., CORSIA, EUC).
v1.0	01/11/2016	<ul style="list-style-type: none"> ▪ Initial version released for approval by the GCT Steering Committee under GCT Program Version 1

¹¹See ICAO recommendation for conditional approval of GCC at https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/Excerpt_TAB_Report_Jan_2020_final.pdf



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