

VCS VERSION 5

Updates & Template Training

Overview of updated requirements and reporting expectations

26 August 2026



Photo courtesy of Keneco. Mindanao Tree Planting Program for our Climate and Communities (MinTrees), Philippines (Verra Project 2412)

AGENDA



Overview of General Template Updates

Val/Ver Template improvements not related to VCS Version 5 program updates



Overview of Key VCS Version 5 Updates & Template Sections

All Version 5 “effective 1 January 2027” updates
Template sections required for reporting on updates
What to look for when auditing completed template sections

Background on VCS Version 5



VCS Version 5 Implementation Milestones

December 16, 2025

Release of VCS Version 5

VCS Standard, v5.0 and other program documents are released

Some updates are effective immediately

June 9, 2026

Release of VCS Version 5 templates and guidance

VCS Version 5 is fully operationalized and projects can begin to use it

January 1, 2027

VCS Version 5 effective date

Most V5 updates become effective for all projects
Use of VCS V5 templates becomes mandatory



VCS VERSION 5 STAKEHOLDER
RESOURCES

FAQS

WHAT'S NEW IN VCS VERSION 5?

WHY CHOOSE VCS VERSION 5?

WHAT CONTINUES IN VCS VERSION
5?

GETTING STARTED WITH VCS
VERSION 5

Version 5 Guide



GETTING STARTED

FIND OUT EXACTLY WHAT VCS VERSION 5 MEANS FOR YOUR PROJECT

Answer a few quick questions, and we'll show you the requirements, dates, and
next steps that apply to your situation

GET STARTED

No account required • Takes about 2–3 minutes



<https://verra.org/programs/verified-carbon-standard/verified-carbon-standard-version-5/>

VCS Version 5 Templates & Guidance

Updated resources released 9 June 2026

1. Templates

Core project reporting

PD • MR • Joint PD/MR

- Project Description v5.0A/v5.0B
- Monitoring Report v5.0A/v5.0B
- Joint PD & MR v5.0A/v5.0B

Safeguards & stakeholder engagement

NEW standalone templates

- ESG Risk Assessment v5.0
- ESG Risk Monitoring Report v5.0
- Stakeholder Engagement Plan v5.0

Validation & verification

VVB reporting

- Validation Report v5.0A/v5.0B
- Verification Report v5.0A/v5.0B
- Joint Validation & Verification v5.0A/v5.0B

Program administration

Specialized requests

- Grouped Project Batch Report v5.0
- Loss Event Report v5.0
- Withdrawal Request Form, v5.0

2. Guidance & requirements documents

VCS Guidance

Right to Operate, Sustainable Development, Stakeholder Engagement, and Safeguards, v5.0

Geolocation File Requirements, v5.0

Requirements, procedures, and best practices for geolocation files

Corrections & Clarifications

Published 9 June 2026; identifies template sections and documents for selected requests

3. Representations

Grouped by request or event type

Listing

Listing Representation (Multiple PPs / Single PP); Partial Release Listing; Accession Listing

Issuance

Issuance Representation (Multiple PPs / Single PP)

Loss events

Loss Event Representation

Registration

Registration Representation (Multiple PPs / Single PP); Partial Release Registration; Accession Registration

AFOLU reversals

Buffer Account Compensation for Reversal(s) Deed (Multiple PPs / Single PP)

Validation & verification

Validation Representation; Verification Representation

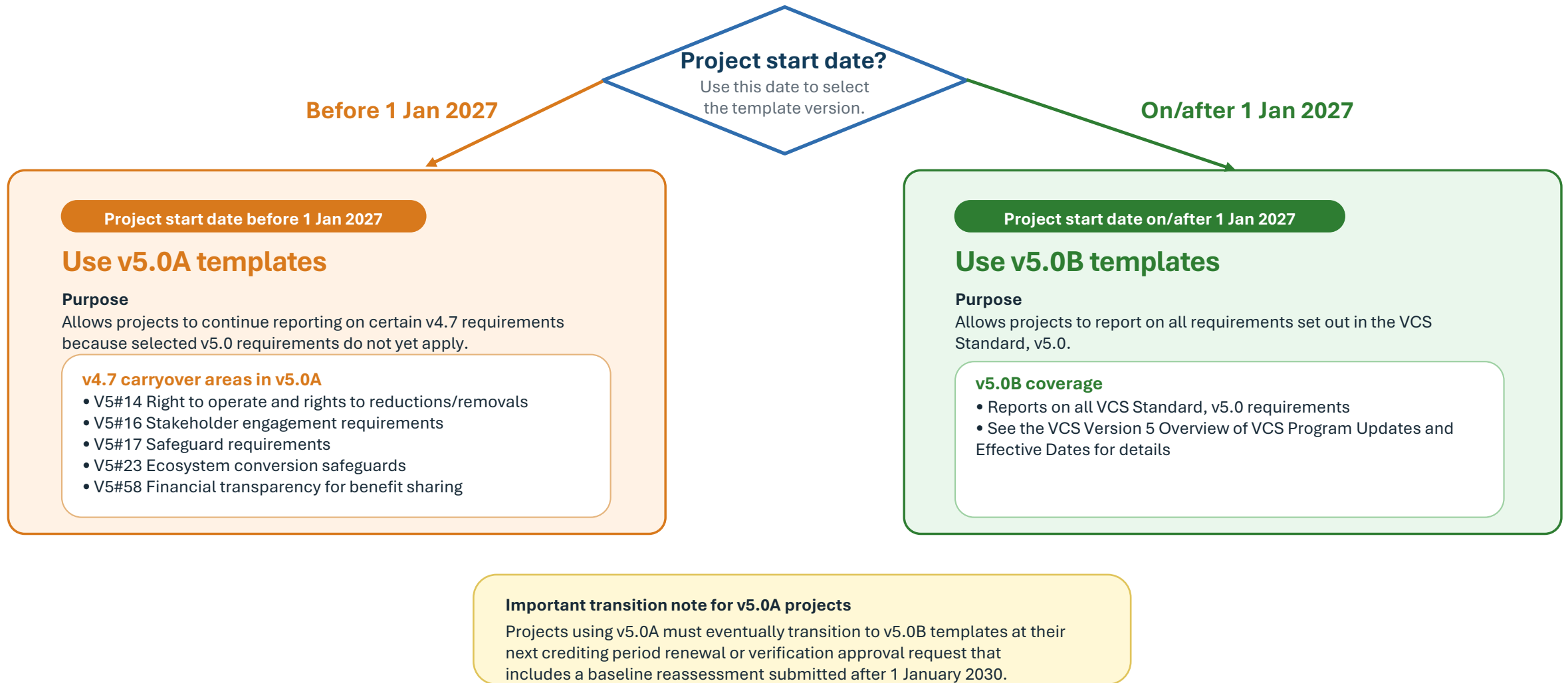
Templates are effective after 1 Jan 2027

Updated templates must be used for **all project requests** submitted to Verra after 1 Jan 2027, including from projects whose audits are already underway.



Which VCS Version 5 template version applies?

Simple decision guide for using v5.0A vs v5.0B templates



C&C: What to submit for Version 5 project requests

Corrections & Clarifications to the VCS Program Rules, published 9 June 2026

Core message This C&C identifies the documents to submit and the VCS Version 5 template sections to complete for selected request types. Review it before drafting or submitting the templates.

Pipeline listing (under development)

What changed for users?

- **Section 2.1.4, “Grievance Redress Procedure” (in v5.0A) or Section 2.4 “Grievance Redress Mechanism” (in v5.0B) are now required**
- v5.0B users must submit draft stakeholder engagement plan and draft ESG risk assessment

Remember: Indicative information is sufficient

Pipeline listing (under validation)

- V5.0B users must submit stakeholder engagement plan and ESG risk assessment

Other updates:

- Section #s updated to reflect *VCS Project Description Template, v5.0A and v5.0B*
- The full heading name of the section is now written out for improved readability and use.

Registration requests

What changed for users?

- V5.0B users must submit a stakeholder engagement plan, ESG risk assessment, and ESG risk monitoring report

Crediting period renewal requests

What changed for users?

- **“Project Details” section is now required**
- V5.0B users must submit a stakeholder engagement plan and ESG risk assessment

Remember: The PP may be required to revise other sections after 1 Jan 2030 – See Effective Dates document

Verification requests

What changed for users?

- V5.0B users must submit ESG risk monitoring report
- Submit a Grouped Project Batch Report when adding instances

Baseline reassessment requests

What changed for users?

- V5.0B users must submit stakeholder engagement plan, ESG risk assessment
- Corrected inconsistent requirements between RIP and VCS Standard

Remember: The PP may be required to revise other sections after 1 Jan 2030 – See Effective Dates document

Overview of General Template Updates

Val/Ver template improvements not related to
VCS Version 5 program updates

Improved document file naming convention for transparency & consistency

Instructions for completing this template

FILE NAME: The following format should be used for the file name of the completed document:

- VCS ValR_[ProjectID]_[DDMMYYYY]_vX

Components of the file name include the following:

- "ProjectID" is the unique project ID assigned by the Verra Registry.
- "DDMMYYYY" is the date of completion of the submitted version of the document
 - For initial submissions, the date of completion of the audit
 - For subsequent submissions, the date on which the revised version of the document was completed
- "vX" is the version of the document assigned by the validation/verification body (VVB).
 - The version number X should be incremented for any revisions made to the completed version of the document (i.e., to address findings in a project review report raised by Verra).

More detailed information on project title page and new document history section

Document History

Fill out the table below with the document history. For each iteration of this document, state the document file name and ensure the name includes the document type, the project ID, the document completion date, and the document version number. Describe the purpose of each different file, ensuring that a reader can understand the document history and find the correct file to review.

File name	Description
Example: VCS ValR_[Project ID]_[DDMMYYYY]_v1	Example: Final validation report submitted for registration to Verra
Example: VCS ValR_[Project ID]_[DDMMYYYY]_v2	Example: Revised validation report resubmitted for registration to Verra following a returned request

Validation/verification process section:

More detailed information and more structured inputs

VCS Val R

Section 2.1.1: “Validation Schedule”



Table replaces open text field; specific dates requested for specific milestones

2.1.1 Validation Schedule

Fill out the table below to describe the validation schedule. Add as many rows as needed for each key milestone and corresponding dates.

Milestone	Date
Contract signed	DD-MMM-YYYY
Strategic analysis and risk assessment completed	DD-MMM-YYYY
Audit plan delivered to project proponent	DD-MMM-YYYY
Notice of Validation/Verification Services (NOVS) Form submitted	DD-MMM-YYYY
Opening meeting (of site visit)	DD-MMM-YYYY
Closing meeting (of site visit)	DD-MMM-YYYY
First CAR, CL, or FAR issued	DD-MMM-YYYY
All CARs, CLs, and FARs closed	DD-MMM-YYYY
First draft report issued to project proponent	DD-MMM-YYYY

Validation/verification process section:

More detailed information and more structured inputs

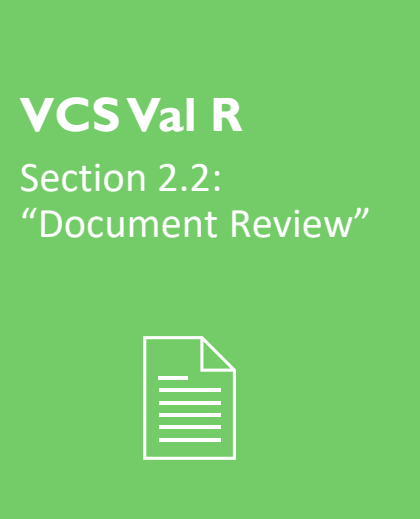


Table replaces open text field; list of specific documents and review dates requested

2.2 Document Review

Fill out the table below to describe how the document review or desk review was performed as part of the audit:²

Review start date	Review completion date	Number of days worked	Description of review	Audit team member(s)
DD-MMM-YYYY	DD-MMM-YYYY	State the number of days that all team members worked on this review.	Examples: Pre-review of project description documents, review of remote satellite imagery	State the names of the team members and their roles.

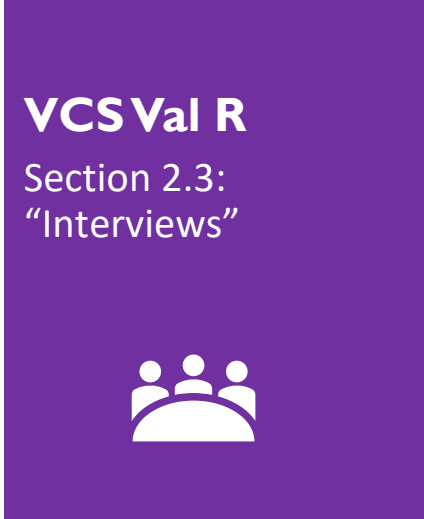
Fill out the table below to list the documents that were reviewed, cross-checked, and compared with identified and stated requirements during the audit (including the project description and any supporting documents).

Add rows as needed for each document. Further information may be provided in an appendix.

Ref number	Title, author(s), version, date	Electronic filename	Date provided to VVB

Validation/verification process section:

More detailed information and more structured inputs



Description of interview process segmented by stakeholder group; list of interviews requested



2.3 Interviews

Fill out the tables below to describe the interview process:

Description of interview process: project proponent

Describe the process for determining the interview format and conducting interviews with the project proponent.

Description of interview process: stakeholder groups

Describe the process for selecting interviewees (including details on sampling), determining the interview format, and conducting interviews with stakeholder groups, including customary rights holders and Indigenous Peoples where applicable.

Description of interview process: other groups

Describe the process for selecting interviewees (including details on sampling), determining the interview format, and conducting interviews with other groups (e.g., government officials, independent experts).

Fill out the table below to identify the people who were interviewed or provided information additional to that provided in the project description and any supporting documents.

Interviewee information may be anonymized where requested, according to the applicable ISO standards (see the definition of "stakeholder private and confidential information" in the VCS Program Definitions, v5.0 as further guidance for where this would be appropriate). Add rows as needed for each interviewee or group of interviewees.

Interviewee details	Interview details	Interview topics
State the names or anonymized identifiers of the people who were interviewed. State the interviewees' role in or relation to the project. Example: Names: Interviewees #1-#10 Role: Farmers in project area	State: - the location and format of the interview (including whether it was remote or on-site). - the date of the interview. - the names and roles of the interviewer(s). Example: On-site in Village A, conducted DD-MMM-YYYY in group setting, by Auditor Name, lead auditor	Describe the information discussed with the interviewee(s). Example: Topics included start date of implementation of activities and stakeholder engagement activities conducted by the project proponent

Validation/verification process section:

More detailed information and more structured inputs

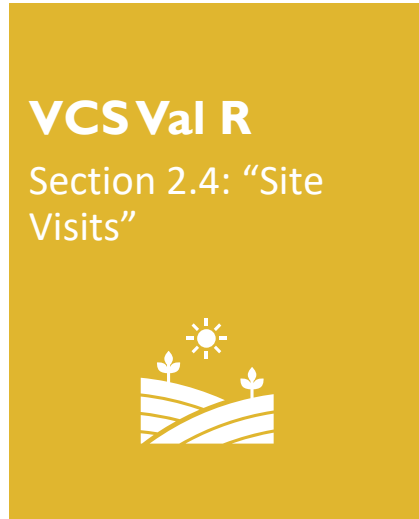


Table replaces open text field to request more specific information in consistent format

2.4 Site Visits

Fill out the tables below to describe the site visit(s) performed during the audit. Fill out one table for each site visit, copying and pasting the table as needed.

Site visit start date	DD-MMM-YYYY
Site visit end date	DD-MMM-YYYY
Site visit format	Did the site visit include a visit to facilities and/or project areas? ☐ Yes ☐ No

	If <u>no</u> , select the appropriate answer to the following question: Did Verra provide a site visit exemption? ☐ Yes ☐ No
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Methods and objectives	Describe the method and objectives for the site visit, including a description of the physical and organizational aspects of the project that were assessed.
------------------------	--

Location(s) of site visit	Include a list of all facilities and/or project areas visited, including what kind of areas were visited (e.g., farms, plots, project activity instances, communities), their locations, and the dates each site/facility was visited.
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Team members	Include the full names and roles of all audit team members present at the facility or project area.
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Validation/verification process section:

More detailed information and more structured inputs

VCSVal R

Section 2.5: “Resolution of CARs, CLs, and FARs”



Tables replace open text field to request more specific information in consistent format

2.5 Resolution of Corrective Action Requests, Clarification Requests, and Forward Action Requests

Process for resolution of CARs, CLs, and FARs

Describe the process for the resolution of corrective action requests (CARs), clarification requests (CLs), and forward action requests (FARs)⁴ that were raised by the VVB during the validation and resolved by the project proponent prior to the VVB issuing the statement of opinion.

Fill out the tables below to include a high-level summary of the CARs, CLs, and FARs raised during the audit. Add rows to each table as needed.

Include the full list of all CARs, CLs, and FARs in Appendix 2: List of CARs, CLs, and FARs Raised During Audit

Total CARs raised	State the total number of CARs raised during the validation.
Total CLs raised	State the total number of CLs raised during the validation.
Total FARs raised	State the total number of FARs raised during the validation.
Total CARs, CLs, and FARs raised	State the total number of CARs, CLs, and FARs raised during the validation.

Reference number	Type	Related VCS Program rules
Include a reference number for the CAR, CL, or FAR.	Select the type. Choose an item.	State the VCS Program rules to which the item relates.
Add rows as needed.		

Validation/verification findings section:

Separation of assessment conclusion versus assessment process

BEFORE

Assessment Process + Assessment Conclusion

- *Insufficient details or no clear description of assessment process*
- *Restating information in the PD instead of providing a clear conclusion*

AFTER

Assessment Process

- *Clear description of evidence-gathering activities*
- *References to findings*
- *List of evidence reviewed*

Assessment Conclusion

- *Clearly stated opinion including any caveats*
- *More guidance on what to include in the conclusion*

Validation/verification findings section: Assessment process

Type of evidence

Choose an item.

Choose an item.

Choose an item.

Document

Interview

Physical observation (e.g., during site visit)

Other independent source (e.g., measurements, public comments)

Evidence-gathering technique

Choose an item.

Choose an item.

Observation

Inquiry/interview

Analytical testing

Confirmation

Recalculation

Retracing

Tracing

Control testing

Estimate testing

Cross-checking

Reconciliation

Assessment process

Describe the process and steps taken to validate whether the project has received or is planning to receive credit with another GHG-related environmental credit system, including the following:

- An overall description of the VVB's evidence-gathering activities
- The reference numbers of any CARs, CLs, and FARs raised by the VVB
- A list of any evidence gathered and assessed, using the table format below:

Evidence description and type	Assessment process
Select the type of evidence from the dropdown list below, copying and pasting the list as needed.	Select the type of evidence-gathering technique from the dropdown list below, copying and pasting the list as needed.
Choose an item.	Choose an item.
Describe the evidence and include any relevant document reference numbers set out in Section 2.2.	Describe the techniques employed and process used to assess the evidence.
Add rows as needed.	

Validation/verification findings section: Assessment conclusion

3.1.15.3 Supply Chain (Scope 3) Emissions

Assessment conclusion

State the VVB's conclusion on the project's conformance to the VCS Program rules related to supply chain (Scope 3) emissions. Include in the conclusion:

- whether the project activities affect the emissions footprint of any products that are part of a supply chain.
- whether the project proponent(s) or authorized representative are a buyer or seller of a product whose emissions footprint is changed by the project activities, and if so, whether the project proponent(s) or authorized representative have posted a public statement on their website.

Assessment conclusion appears first in each section to help readers find key information faster

Each bullet corresponds to a requirement to check conformance to the VCS Standard more easily

3.1.13 Compliance with Laws and Other Regulatory Frameworks

Assessment conclusion

State the VVB's conclusion on the project's compliance with laws and other regulatory frameworks. Include in the conclusion:

- for each law, statute, and regulatory framework listed in the project description, whether the law is relevant or applies to the project and whether the project complies with it.
- a list of any other laws that the VVB assessed that are relevant or apply to the project, and whether the project complies with them.
- where the project proponent has indicated that any principal, beneficial owner, or key associated person or entity involved in the project falls into any of the specified risk categories, whether the project remains in conformance to the regulatory compliance requirements in the VCS Standard.

Overview of Key VCS Version 5 Updates & Template Sections

All Version 5 “effective 1 January 2027” updates
Template sections required for reporting on updates
What to look for when reviewing completed template sections

VCS Version 5

Updates effective 1 January 2027

V5#21 VCS Program principles and VCU attributes

V5#49 Project start date and initial crediting period start date

V5#43 Removal of approved GHG programs and CER conversions

V5#06 Loss event definitions and procedures

V5#101 Crediting period renewal and baseline reassessment intervals

V5#02 Regulatory Surplus

V5#78 Grouped project requirements

V5#09 De minimis requirements

V5#44 VCS sectoral scopes and VCS project classification system

V5#57 Separating reporting by country and methodology

V5#79 Project location reporting

V5#18 Sustainable Development Goal (SDG) contributions reporting

V5#21: VCS PROGRAM PRINCIPLES AND VCU ATTRIBUTES

UPDATE HIGHLIGHTS

Revised VCS Program Principles

(VCS Standard)

- Accurate and conservative
- Complete
- Consistent
- Relevant
- Transparent

New VCU Attributes

(VCS Program Guide)

- Additional
- Durable
- Independently verified
- Traceable and not double-counted
- Robustly quantified
- Participatory-based
- Safeguarded from unmitigated harm
- Aligned with sustainable development goals
- Aligned with net-zero transition

PPs must apply the VCS Program principles to guide their decision-making when developing projects and monitoring, quantifying, and reporting on reductions and removals and other project outcomes.

Effective for all project requests submitted on or after 1 January 2027

REFERENCES

VCS Program Guide, v5.0, section 3
VCS Standard, v5.0, section 2.2

V5#21: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

There are no explicit sections in the template for auditing conformance to principles, but many sections ask the VVB to conclude whether the project conforms to certain principles.

Examples:

Assessment conclusion

State the VVB's conclusion on the summary table of estimated net reductions and removals for each vintage period in the project crediting period. Include in the conclusion:

- whether the estimated net reductions and removals for each vintage (calendar) year are **accurate and complete** and match the estimated net totals reported in the quantification section of the project description.

Assessment conclusion

State the VVB's conclusion on the description of the project activity. Include in the conclusion:

- whether the description of the project activity, including the list of all technologies, systems, equipment, and measures employed, is **accurate, complete, relevant, and transparent**.
- whether the implementation schedule of the project activity(es) is **accurate, complete, relevant, and transparent**.

WHAT VVBs SHOULD LOOK FOR

VVBs must assess whether project proponents have appropriately applied the VCS Program principles in developing their projects and creating project documents.

Example:

Situation: A project applies a default factor from peer-reviewed reviewed literature uses national averages instead of available project-project-specific data without demonstrating that the national averages averages are accurate and conservative

Result: The VVB raises this as non-conformance to the “accurate and “accurate and conservative” principle in a corrective action request. request.

In summary: Principles may be referenced in in findings where justification or supporting information for a decision is not sufficient

V5#49: PROJECT START DATE AND INITIAL CREDITING PERIOD START DATE

UPDATE HIGHLIGHTS

New definitions

Term	Definition (in simple terms)
Project Start Date	The date of the first significant actions to implement the project activity
Initial Crediting Period Start Date	The date that reductions and removals start to be generated

The new requirement to submit pipeline listing within 1 year of initial crediting period start date (*VCS Standard, v5.0, section 3.8.2*) applies to pipeline listing requests submitted on or after **1 January 2027**.

REFERENCES

VCS Standard, v5.0, section 3.7, section 3.8.1 – 3.8.3

VCS Program Definitions, v5.0

VCS Methodology Requirements, v5.0, section 3.2.6, new section 3.8

Remember: New deadline for new projects

V5#49: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.4.1 "Deadlines for Participation"

1.4.1 Deadlines for Participation

Fill out the table below to demonstrate that the project meets the key deadlines for participation in the VCS Program.

Pipeline listing deadline	DD-MMM-YYYY If this requirement is not applicable, state "N/A"
Pipeline listing request date	DD-MMM-YYYY
Date of listing as under validation	DD-MMM-YYYY
Registration request deadline	DD-MMM-YYYY

Guidance on terms used in this section

- Pipeline listing deadline: This date is one year from the initial crediting period start date. The deadline applies only to projects with pipeline listing requests submitted on or after 1 January 2027.
- Pipeline listing request date: This is the date that the initial pipeline listing request was submitted to Verra (as *under development* or *under validation*).
- Date of listing as *under validation*: This is the date that the project was listed on the Verra Registry as *under validation*. The project must be listed on the Verra Registry as *under validation* before the opening meeting with the VVB.
- Registration request deadline: This date is a set number of years from the initial crediting period start date and is set out in the VCS Standard for each project type.

VCS PD, section 1.8 "Project Start Date and Initial Crediting Period Start Date"

1.8.1 Project Start Date

Project start date	DD-MMM-YYYY
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Describe the significant action that determines the project start date and explain how it conforms to the definition in the VCS Program Definitions and any other criteria set out in the applied methodology. Include confirmation that:

- o the project start date is based on the earliest of the first significant actions, for projects with multiple project activities.
- o the project start date is not based on pilot testing in the project area. If it is based on such pilot testing, explain how the project start date conforms to the requirements set out in the VCS Standard related to such activities.
- o the project start date is not based on stakeholder engagement activities that are required to occur before the project start date.

1.8.2 Initial Crediting Period Start Date

Initial crediting period start date	DD-MMM-YYYY
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Explain how this date meets the definition of initial crediting period start date in the VCS Program Definitions and any other criteria set out in the applied methodology. For projects with multiple project activities, include confirmation that the initial crediting period start date is based on implementation of the earliest project activity.

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, section 3.7, section 3.8.1 – 3.8.3 and the VCS Program Definitions, v5.0

State the dates requested

Explain and justify how the project start date and initial crediting period start date conform to all requirements, following the instructions in the template.

Keep in mind:

- The project start date can be the same as or earlier than the initial crediting period start date, as long as the dates conform to each definition & requirement.
- You may submit evidence to justify the selection of the dates, such as contracts, agreements, expenses, meeting minutes, etc.

V5#49: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.4.1 - Deadlines for Participation

3.1.4.1 Deadlines for Participation

Assessment conclusion

Select the appropriate responses to the following questions. Explain responses where further details are relevant.

Did the project proponent request to list on the Verra Registry (as under development or under validation) within one year of the initial crediting period start date?⁴

☐ Yes ☐ No

Was the project listed as *under validation* on the Verra Registry before the date of the opening meeting with the VVB?

☐ Yes ☐ No

Has the project proponent made or are they likely to make their initial registration request within the timelines set out in the VCS Standard?

☐ Yes ☐ No

State the VVB's overall conclusion on whether the project conforms to the deadline requirements for participation in the VCS Program.

VCS ValR, section 3.1.6 - Project Start Date and Initial Crediting Period Start Date

Assessment conclusion

State the VVB's conclusion on the project's conformance to project start date and initial crediting period start date requirements. Include in the conclusion:

- whether the selected dates conform to the respective definitions in the VCS Program Definitions and any criteria set out in the applied methodology.
- whether the selected dates conform to all other VCS Program requirements pertaining to project start date and initial crediting period start date.

WHAT VVBs SHOULD LOOK FOR

Deadlines for participation:

- Evidence confirms Registry listing and registration milestones meet required timelines.
- Dates are consistent across Registry records and supporting documentation.

Project start date and initial CP start date:

- Project start date and initial crediting period start date are supported by objective evidence.
- Missing evidence, date inconsistencies, or inadequate justification as potential findings.
- Conclusion explicitly states whether each date conforms to all relevant VCS Program and methodology requirements. Any assumptions, exceptions, or deviations are clearly justified.
- Clear, independent VVB conclusions rather than restating project proponent claims.

V5#43: REMOVAL OF APPROVED GHG PROGRAMS AND CER CONVERSIONS

UPDATE HIGHLIGHTS

- **Removed two pathways:**
 - Gap validations
 - Certified emission reduction (CER) conversion to VCUs
- **Added and clarified requirements for registering projects in the VCS Program that were previously registered with another GHG program. Key changes include:**
 - Alignment with new project registration deadlines (Section 3.8.3) and new project crediting period lengths (Section 3.8.4)
 - Demonstration of regulatory surplus and conduct baseline reassessment based on prevailing conditions
 - Request registration within 10 years of VCS initial crediting period start date and within two years of date of project inactivity in other GHG program

Effective for all registration requests submitted on or after **1 January 2027**

New CER conversion requests not accepted after **28 February 2026**

REFERENCES

VCS Program Guide, v5.0, section 5-6. Section 8 and Appendix 2 from v4.4 was removed.

VCS Standard, v5.0, section 3.4.1, 3.13.2, 3.21.3 – 3.21.7, 4.1.9, 4.1.15. Sections 3.1.7- 3.1.8, 3.9.7, 4.1.8 from v4.7 were removed.

VCS Program Definitions, v5.0

VCS Methodology Requirements, v5.0, section 2.3.8, 2.10, 3.5.2(1)

Registration and Issuance Process, v5.0, section 4.2.12. Sections 4.2.15 – 4.2.18, 4.4.5 and Appendix 1 from v4.6 were removed.

Procedure for Applying the AFOLU Non-Permanence Risk Tool, v5.0, section 2.2.1(3), Table 1 Q3(h)

V5#43: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.4.3 "Eligibility of Projects Registered with Other GHG Programs "

1.4.3 Eligibility of Projects Registered with Other GHG Programs

For projects seeking to register with the VCS Program that are registered or were previously registered with another GHG program, fill out the table and select the appropriate responses to the questions below:

Milestone	Dates
Initial crediting period start date ²	Was registration requested with the other GHG program within the required number of years* from the initial crediting period start date?
Date of registration request in the other GHG program	☐ Yes ☐ No
Date of project inactivity ² in the other GHG program	Is VCS Program registration being requested within 10 years of the initial crediting period start date?
	☐ Yes ☐ No
	Is VCS Program registration being requested within two years of the date of project inactivity in the other GHG program?
	☐ Yes ☐ No
	Was the other GHG program notified of the intent to register the project with the VCS Program?
	☐ Yes ☐ No

If answering yes, explain how the other GHG program was notified of the intent to register the project with the VCS Program. Attach evidence in an appendix or separate document.

If answering no to any of the above, the project is not eligible to register with the VCS Program.

USING THE TEMPLATE SECTIONS

State the key milestone dates

Select the appropriate responses to the questions based on the milestones

If all **yes** = project is eligible

If **no** = project is **not** eligible

Attach evidence to support last question (i.e., notify other GHG Program)

Note that initial crediting period start date is based on the *VCS Program Definition*

V5#43: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.16.2 “ Registration with Other GHG Programs”
VCS MR, section 1.9.2 “ Registration with Other GHG Programs” (same as PD)

1.16.2 Registration with Other GHG Programs

Has the project ever been registered with any other GHG program?

☐ Yes ☐ No

If answering yes, fill out the table below:

Name of other GHG program	
Project ID	State the registration number or project ID of the project with the other GHG program.
Date of project inactivity ^a	DD-MMM-YYYY
Evidence that the project is considered inactive in the other GHG program	Explain how the project is considered inactive in the other GHG program (e.g., a withdrawn, inactive, or de-registered status, or other status or communication that indicates the project is no longer active). Attach evidence in an appendix or as a separate document.

USING THE TEMPLATE SECTIONS

Same as current v4.4 PD/MR templates

Answer the question

If yes fill out the full table

Explain how the project is considered inactive

Attach evidence to support explanation.

Keep in mind the definition of the *date of project inactivity*:
End date of the monitoring period after which reductions or removals were no longer sought for crediting under the other GHG program

V5#43: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.4.3 - Eligibility of Projects Registered with Other GHG Programs

3.1.4.3 Eligibility of Projects Registered with Other GHG Programs

Assessment conclusion

Select the appropriate responses to the following questions. Explain responses where further details are relevant.

Did the project proponent request registration with the other GHG program within the required number of years from the initial crediting period start date?

☐ Yes ☐ No

Is the project proponent requesting registration with the VCS Program within 10 years of the initial crediting period start date?

☐ Yes ☐ No

Is the project proponent requesting registration with the VCS Program within two years of the date of inactivity in the other GHG program?

☐ Yes ☐ No

Was sufficient notification provided to the other GHG program of the intent to register the project with the VCS Program?

☐ Yes ☐ No

State the VVB's overall conclusion on the project's eligibility to participate in the VCS Program where it has been previously registered with another GHG program.

WHAT VVBs SHOULD LOOK FOR

Explain how you confirmed each answer

- What dates did you consider?
- How did you assess that the relevant date was correctly identified?
- How did you assess that the rule/requirement was met?

In the assessment process, look out for

- What documents were submitted by the PP?
- Should at minimum look for evidence within project documents, public registry records or emails to cross-check the registration request dates

Pay attention to

- Whether the PP determined the dates correctly (i.e., initial crediting period start date, registration request date under other program, registration request date under the VCS Program)
- Whether date of project inactivity is consistent in PD

Not applicable for verification

V5#43: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.14.2 - Registration with Other GHG programs
VCS VerR, section 4.2.4.2 - Registration with Other GHG Programs

3.1.14.2 Registration with Other GHG programs

Assessment conclusion

State the VVB's conclusion on the project's conformance to VCS Program rules on registration with other GHG programs. Include in the conclusion:

- whether any information provided (e.g., name of the other GHG program, project ID) is accurate and complete.
- whether the date of project inactivity is accurate and whether the project is considered inactive in the other GHG program.

WHAT VVBs SHOULD LOOK FOR

Similar to v4.4 Val/Ver R templates

Conclude

- Whether name of GHG program, project ID and other info in PD/MR is correct
- Whether date of project inactivity is accurate

Assessment process

- Should at minimum refer to public registry records or emails to confirm project inactivity dates

Pay attention to

- Whether the date of project inactivity is determined correctly

V5#06: LOSS EVENT DEFINITIONS AND PROCEDURES

UPDATE HIGHLIGHTS

In the VCS Standard and Registration and Issuance Process, requirements were revised pertaining to loss event reporting procedures and expectations. Changes include:

- Verra may notify project proponents of a potential loss. Where the project proponent does not consider the reported loss to qualify as a loss event, the project proponent may provide evidence to support this assertion.
- Loss events reports must be submitted via the Verra Project Hub

In the VCS Program Definitions, the definitions for “loss event” was revised and a new definition was added for “net GHG emission reductions and carbon dioxide removals.”

Effective for all project requests submitted on or after 1 January 2027

REFERENCES

VCS Standard, v5.0, section 2.4

VCS Program Definitions, v5.0

Registration and Issuance Process, v5.0,
sections 5.3.1 – 5.3.3

V5#06: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS MR, section 3.2.2 "Loss Events"

If answering yes to any of the above, fill in the table below. Copy and paste the table as needed for each loss event identified.

Date of the loss event	Date of discovery	Size (hectares impacted)	Amount (tCO ₂ e)
DD-MMM-YYYY	DD-MMM-YYYY	Example: 10 000 ha	Example: 2500

Justification

Where Verra has notified the project proponent of a potential loss and the project proponent does not consider it to qualify as a loss event, attach evidence to support this assertion.

Explain whether the loss event meets the definition of a reversal, including whether the reversal is avoidable or unavoidable (see the VCS Program Definitions). Justify that the project meets all VCS Program rules related to loss events and reversals.

USING THE TEMPLATE SECTIONS

- Complete one loss event table for each potential loss.
- Where Verra flagged a potential loss but the proponent disputes it, attach supporting evidence
- Demonstrate conformance to all VCS Program rules on loss events and reversals.

Complete vs incomplete reporting

- Reporting must provide exact dates, size and amount for each distinct loss event, a determination of whether it meets the definition, and supporting evidence.

V5#06: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR - n/a (loss events are monitored/reported during verification)
VCS VerR, section 4.1.2 - Loss Events

4.1.2 Loss Events

Assessment conclusion

State the VVB's conclusion where any of the following apply: an event occurred during the monitoring period that qualified as a loss event or reversal; Verra notified the project proponent of any potential loss of carbon stock; or the project proponent submitted a loss event report to Verra. Include in the conclusion:

- whether the details of the loss (e.g., date of loss, date of discovery, area, and amount) are accurate and complete.*
- whether the loss event meets the definition of a reversal, and whether the project proponent has met all VCS Program rules related to loss events and reversals.*
- whether the loss has been correctly deducted from the project's estimated net reductions and removals for the monitoring period.*
- where the project proponent does not consider the reported loss to qualify as a loss event, whether the submitted evidence supports such assertion.*

WHAT VVBS SHOULD LOOK FOR

What evidence demonstrates conformance

- Confirm the MR covers:
 - accuracy and completeness of the loss details
 - whether the event meets all definitions and whether all VCS Program rules were met
 - whether the loss was correctly deducted
 - where the proponent disputes the loss, whether the evidence supports that assertion.

Common documentation gaps or audit findings

- MR reporting is incomplete.
- Evidence submitted where the proponent disputes a Verra-flagged event is insufficient

How to assess consistency between PD/MR and supporting evidence

- Cross-check the MR's loss event table against monitoring data
- Confirm the loss deduction is reflected in quantification.

Verification-only considerations

- Flag a reversal conclusion unaccompanied by a corresponding deduction in the MR as a finding requiring correction.

V5#101: CREDITING PERIOD RENEWAL

UPDATE HIGHLIGHTS

Project type	CP length	# of times renewable	Maximum total project CP duration
ALM with SOC stock change	20–100 years (no change)	4 (no change)	100 years (no change)
ARR			
IFM			
REDD			
WRC			
ACoGS	5 years	8	45 years*
GCS			
E&I			
ALM without SOC stock change	5 years	2	15 years*
Livestock systems (LS)			

- **GCS:** effective immediately for new pipeline listings, and at next CP renewal if listed before **16 December 2025**
- **E&I, ALM without SOC change, LS:** Effective for all registration requests submitted on or after **1 January 2027**
 - For registered projects with a renewable crediting period (e.g., 7 years twice renewable):
 - The transition to 5-year renewal of crediting periods is effective at the next crediting period renewal request submitted on or after **1 January 2027**
 - *Registered projects may retain their original maximum crediting period

REFERENCES

VCS Standard, v5.0, sections 3.2.3 – 3.2.5, 3.8.4 - 3.8.11

Geological Carbon Storage (GCS) Requirements, v5.0, section 3.3 from v4.1 was removed.

V5#101: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.9 "Project Crediting Period"
VCS MR, section 1.7 "Project Crediting Period"

1.7 Project Crediting Period

Fill out the table below for this project crediting period and the total crediting period duration:

Crediting period length	☐ Five years ☐ 20–100 years (specify below) ☐ Other Where a 20–100-year crediting period length is selected, state the crediting period length (e.g., 30 years) Where “other” is selected, state the crediting period length and explain how it conforms to the VCS Program rules.
Start date of this crediting period	DD-MMM-YYYY
End date of this crediting period	DD-MMM-YYYY
Crediting period number	Example: 3 (if renewed twice previously)
Maximum total project crediting period duration	Example: 15 years

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, Sections 3.8.4 – 3.8.6

Select the applicable crediting period length and complete the corresponding information

Keep in mind:

- The start date of the first crediting period corresponds to the “initial crediting period start date”

V5#101: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.7 - Project Crediting Period

Assessment conclusion

State the VVB's conclusion on the project's conformance to crediting period length requirements.

Include in the conclusion:

- *whether the selected crediting period length is appropriate to the project type.*
- *where a 20–100-year crediting period length is selected, whether the crediting period length conforms to the VCS Standard (for ARR and IFM projects with harvesting) or any applied methodology requirements (for REDD projects).*
- *whether the information related to the project crediting period (i.e., start and end dates, number of this crediting period, and maximum total project crediting period duration) is accurate and complete.*

WHAT VVBs SHOULD LOOK FOR

Conformance

- For new projects, check:
 - The selected crediting period length is in accordance with VCS Standard, v5.0, Section 3.8.4
- For registered projects, check:
 - At CPR requests, that the next CP length conforms to V5
 - Note that the project retains its original maximum CP, may use partial interval not exceeding V5 length
- For ARR and IFM projects with harvesting, assess conformance with Section 3.8.6

Common documentation gaps or audit findings

- Effective dates not correctly applied
- Harvesting cycle not correctly taken into account, where applicable

V5#101: BASELINE REASSESSMENT INTERVALS

UPDATE HIGHLIGHTS

Project activity type	Baseline reassessment interval
IFM	5 years
REDD (without jurisdictional data)	
ACoGS	
CIW	
REDD (with jurisdictional data)	In accordance with the applied methodology
ALM projects with SOC stock change	
ARR	
RVE	<i>Note: C&Cs will be issued</i>

For project types with new 5-year baseline reassessment interval:

- Effective for all registration requests, crediting period renewal requests, and verification approval requests with baseline reassessment submitted on or after **1 January 2027**
- Registered projects with a 6 or 10-year baseline may continue to use the 6 or 10-year baseline for verification approval requests submitted before **1 January 2030**

REFERENCES

VCS Standard, v5.0, Sections 3.2.3 – 3.2.5, 3.8.4 - 3.8.11

Geological Carbon Storage (GCS) Requirements, v5.0, section 3.3 from v4.1 was removed.

V5#101: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 3.4.1 "Baseline Reassessment"

For projects undergoing baseline reassessment during the crediting period or at crediting period renewal, fill out the following table:

Steps taken to reassess validity of baseline scenario	<i>Describe the steps taken to reassess the validity of the original baseline scenario,¹⁵ including a demonstration of each step. Include all relevant references.</i> <i>Describe how the impact of any new national or sectoral policy and changes in conditions relevant to the project activity were evaluated.</i>
Validity of the baseline scenario	Is the baseline scenario still valid? ☐ Yes ☐ No ☐ N/A – project exempt from reassessing the validity of the baseline scenario <i>If answering yes, the baseline emissions section (Section 4.1) must include quantification of the new baseline emissions for the new baseline validity period in accordance with the applied methodology.</i> <i>If answering no, the baseline scenario section (Section 3.4) must describe the new baseline scenario and the baseline emissions section (Section 4.1) must include quantification of the new baseline emissions as described above.</i>

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, Sections 3.2.3 – 3.2.5, 3.8.4 - 3.8.11

Describe the steps taken to reassess the validity of the original baseline scenario and impact of any new national or sectoral policy and changes in conditions

State if the baseline is still valid or not, or if an exemption from reassessing the validity applies

Keep in mind:

- This section needs to be completed for projects undergoing baseline reassessment during the crediting period or at crediting period renewal
- Methodology may include an exemption for reassessing the validity of the baseline (e.g., VM0047 using a dynamic PB) – projects still need to
 - update to active methodology, modules and tools
 - demonstrate regulatory surplus

V5#101: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS MR, section 3.5 "Baseline Reassessment"

Is the project required to undergo baseline reassessment during this monitoring period?¹²

☐ Yes ☐ No

If no, the rest of this section does not apply. Delete the remaining instructions and fields from this section and move on to the next section.

If answering yes, an updated project description must be submitted with this monitoring report. Fill out the table below to describe how the project conforms to the baseline reassessment requirements.

Conformance to VCS Program rules	Is the project applying the most recent applicable version of the VCS Program rules? ☐ Yes ☐ No If no, the project is not in conformance to the baseline reassessment requirements. If yes, describe how the project proponent has applied the most recent applicable VCS Program rules (e.g., to conform to VCS Version 5).
Application of active methodologies, modules, and tools	Are all applied methodology, module, and tool versions active? ☐ Yes ☐ No If no, the methodology, module, or tool is not eligible to be applied. If the project is updating to a new active version of a methodology, module, or tool for this baseline reassessment, <u>the</u> change must be reported as a project description deviation in Section 3.4.2. State the reference number of the project description deviation here.

Demonstration of regulatory surplus	Has the project demonstrated regulatory surplus in the updated project description for this baseline reassessment? ☐ Yes ☐ No If no, the project is not in conformance to the baseline reassessment requirements. If yes, include a reference to the section of the updated project description where regulatory surplus is demonstrated.
Updated project description	Include a statement to confirm that an updated project description has been submitted for this baseline reassessment. Include a list of the sections that have been updated in the revised project description to reflect all actions required as part of the baseline reassessment process.

USING THE TEMPLATE SECTIONS

- Confirm that:**
- the project applies the most recent applicable version of the VCS Program rules
 - all applied methodology, module, and tool versions are active
 - the project has demonstrated regulatory surplus in the updated project description (see V5#02 – Regulatory Surplus slides)
 - an updated project description has been submitted for this baseline reassessment

- Keep in mind:**
- This section only applies if the projects undergoes a baseline reassessment during the crediting period (not at crediting period renewal)

V5#101: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.3.4.1 - Baseline Reassessment

VCS VerR, section 3.4 - Baseline Reassessment

Assessment conclusion

For projects undergoing crediting period renewal, provide an overall conclusion on the project's baseline assessment. Include in the conclusion:

- *whether the project is applying the most recent applicable version of the VCS Program rules.*
- *whether the project is using active versions of applied methodologies, modules, and tools.*
- *whether the project has an updated demonstration of regulatory surplus.*
- *whether the steps taken to reassess the validity of the original baseline scenario were appropriate, including whether the project:*
 - *included an assessment of the impact of new relevant national and/or sectoral policies on the validity of the baseline scenario.*
 - *followed all project-specific requirements in the VCS Standard (e.g., for WRC projects) and applied methodology(ies).*
- *whether the project's conclusion on the validity of the original baseline assessment is accurate (including the quality and completeness of evidence, data, and assumptions provided).*

WHAT VVBs SHOULD LOOK FOR

Confirm that the project:

- Applies the applicable VCS Program rules
- Uses active versions of methodologies, modules, & tools
- Updates the regulatory surplus demonstration
- Conducted the baseline reassessment in accordance with VCS Standard, v5.0, Sections 3.2.3 - 3.2.5
- Supports the baseline reassessment with accurate and complete evidence

Common documentation gaps or audit findings

- Outdated VCS Program rules or inactive methodologies, modules, or tools applied.
- New or amended laws and regulatory frameworks not considered for regulatory surplus demonstration.
- Insufficient, inaccurate, or incomplete evidence supporting the baseline reassessment

V5#02: REGULATORY SURPLUS

UPDATE HIGHLIGHTS

- Transitioned from Annex 1 to high-income country list
- Regulatory surplus demonstration at validation, crediting period renewal, and verification with baseline reassessment
- Laws or regulatory frameworks that explicitly allow or incorporate the use of carbon credits (e.g., for the measurement and reporting of impact or enforcement of the law or regulatory framework) do not need to be considered

Effective for all registration requests, crediting period renewal requests, and verification approval requests that include a baseline reassessment submitted on or after **1 January 2027**

REFERENCES

VCS Standard, v5.0, section 3.13.1

VCS Program Definitions, v5.0

VCS Methodology Requirements, v5.0,
section 3.5.3, 3.5.7, 3.5.9

V5#02: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 3.5.1 "Regulatory Surplus"

3.5.1 Regulatory Surplus

Are the project activities mandated by any law or regulatory framework?

☐ Yes ☐ No

If answering no (or if such laws or regulatory frameworks explicitly allow or incorporate the use of carbon credits), the project meets the regulatory surplus requirement. Skip the remaining questions and continue to the list of laws and regulatory frameworks reviewed, below.

If answering yes, select the appropriate response to the following question:

Is the project located in a high-income¹⁶ country?

☐ Yes ☐ No

If answering yes, the project does not meet the regulatory surplus requirement and is not eligible to participate in the VCS Program.

If answering no, select the appropriate response to the following question:

Are any laws and regulatory frameworks that mandate implementation of the project activities systematically enforced?

☐ Yes ☐ No

If answering yes, the project does not meet the regulatory surplus requirement and is not eligible to participate in the VCS Program.

If answering no, the project meets the regulatory surplus requirement. Continue to the list of laws and regulatory frameworks reviewed, below.

List of laws and regulatory frameworks reviewed

Fill out the table below to list the laws and regulatory frameworks related to implementation of the project activity that were reviewed for the regulatory surplus demonstration. Add rows as needed.

Name of law or regulatory framework	Explanation of how it applies to the project
Include the name of the law or regulatory framework	Explain whether and how implementation of the project activity is mandated by this law or regulatory framework. Where the law or regulatory framework explicitly allows or incorporates the use of carbon credits, explain how it is applicable to the project and therefore does not need to be considered in the demonstration of regulatory surplus. For project activities located in high-middle-, low-middle-, and low-income countries, justify that the law or regulatory framework is not systematically enforced, evidenced by authoritative and up-to-date information relevant to the project activities. Include a link to or information on where the law or regulatory framework can be reviewed.
Add rows as needed	

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, v5.0, section 3.13.1 and VCS Program Definitions, v5.0

Respond to the questions

List the laws and regulatory frameworks related to the implementation of the project activity

Explain and justify that the project project is not mandated by any law any law or regulatory framework. framework.

Exceptions apply for:

- laws and regulatory frameworks frameworks in high-middle, low-low-middle, and low-income income countries that are not not systematically enforced
- Laws or regulatory framework framework that explicitly allow allow or incorporate the use of of carbon credits

V5#02: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.3.5.1 - Regulatory Surplus

Assessment conclusion

State the VVB's overall conclusion on the project's demonstration of regulatory surplus. Include in the conclusion:

- *whether all laws or regulatory frameworks reviewed by the project proponent for the demonstration of regulatory surplus are appropriate and whether their assessment is correct.*
- *where the project is not located in a high-income country, whether any laws or regulatory frameworks are not systematically enforced and whether the evidence to support systematic non-enforcement is valid.*
- *where the project proponent excludes from the demonstration of regulatory surplus any laws or regulatory frameworks that allow or incorporate the use of carbon credits, that the exclusion is justified.*

WHAT VVBs SHOULD LOOK FOR

Conformance

- Confirm that the project proponent has identified and assessed all applicable laws and regulatory frameworks relevant to regulatory surplus
- Assess evidence of systematic non-enforcement, where applicable

Common documentation gaps or audit findings

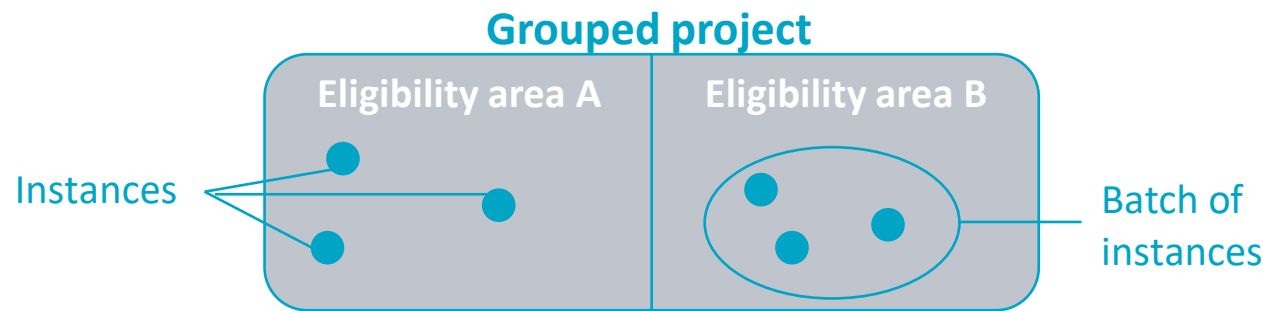
- Incomplete list of applicable laws and regulatory frameworks
- Incorrect assessment of whether a law or regulatory framework mandates the project activity
- Weak justification and evidence of non-enforcement (where applicable)

V5#78: GROUPED PROJECT REQUIREMENTS

UPDATE HIGHLIGHTS

Details:

- Grouped projects must define:
 - One or more eligibility areas (EA)
 - EA must align with a jurisdictional boundary, cannot span country borders
 - Same previous requirements for baseline scenario, additionality and eligibility criteria
- Addition of new project activity instances (PAIs)
 - At verification, new PAIs must be added in “batches” via a *Grouped Project Batch Report Template*
 - New requirements for adding PAIs: can only add instances implemented within the monitoring period
- Capacity limits now apply at the project (not instance) level



Key concepts

- Eligibility areas **instead of** geographic areas
- Determination of baseline scenario and demonstration of additionality for an eligibility area
- Eligibility criteria for each eligibility area
- Batch of instances

EFFECTIVE DATES

Capacity limits & eligibility areas – Effective for all **registration requests** submitted on or after **1 Jan 2027**

Batch inclusion forms - **All project requests** submitted on or after **1 January 2027**

REFERENCES

VCS Standard, v5.0, Sections 3.2.9 – 3.2.10, 3.5, 3.9

VCS Program Definitions, v5.0

V5#78: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

- VCS PD, section 1.11 "Project Design"

Fill out the table below. Add rows as needed for projects implementing multiple project activities with different types of instances.

Project activity instance	Explanation
State what is considered to be a project activity instance in the project. Examples: A cookstove, a waste treatment facility, a farm plot, a wind turbine	Explain how the project's designation of an instance conforms to the definition of a project activity instance as set out in the VCS Program Definitions.

- VCS PD, section 1.4.4 "Capacity Limit Eligibility"
- VCS PD, section 3.2.1 "Eligibility of Methodology"
- VCS MR, section 3.3 "Grouped projects" 3.3.1 and 3.3.2

Eligibility area ID	Summary of characteristics
[Project ID]_EA[Eligibility Area ID] For example: 9001_EA1	Describe the eligibility area's characteristics, including: - physical boundary of eligibility area - project activities carried out in eligibility area and the methodology(ies) applied - the initial activity instances taking place in the

1.11.1 Grouped Project Design

This section only applies to grouped projects. For non-grouped projects, explain that this section is not applicable, delete the instructions and tables, and move to the next section.

Eligibility area ID	Summary of characteristics
[Project ID]_EA[Eligibility Area ID] For example: 9001_EA1	Describe the eligibility area's characteristics, including: physical boundary of eligibility area
Eligibility area ID	State the <u>eligibility</u> area ID
Eligibility criteria type	Eligibility criteria
Uniquely identifiable	State the criteria for ensuring that each instance is uniquely identifiable. Example: Each distributed cookstove has the project's logo, a unique numeric code, and geodetic coordinates logged in a secure database.

3.3.2 New Project Activity Instances

For grouped projects adding new batches of project activity instances during this monitoring period,¹¹ fill out the table below to list each batch. Add rows as needed.

Eligibility area ID	Batch ID
State the eligibility area ID of the eligibility area where this batch of instances is being added.	State the batch ID number as defined in the Grouped Project Batch Report. Example: 9009_EA1_B1 [Project ID]_EA[Eligibility area #]_B[Unique, numerical ID]

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, Sections 3.2.9 – 3.2.10, 3.5, 3.9

PD:

- Check the box** where project has been designed as **Grouped project** and **describe** the type of **project activity instance(s)**, as well **each eligibility area** and **its eligibility criteria**.

MR:

- List and describe all eligibility areas, including existing ones and those added during the current monitoring period.
- List new batches added during the current monitoring period.

Keep in mind:

- Eligibility areas are the foundation of a grouped projects.
- Eligibility areas ensure transparency and traceability across project lifetime.

V5#78: GROUPED PROJECT BATCH REPORT TEMPLATE

RELEVANT TEMPLATE SECTIONS

Grouped Project Batch Report Template



GROUPED PROJECT BATCH REPORT: [BATCH ID]

Project name	State the name of the project.
Project ID	State the Verra project ID.
Eligibility area ID	State the eligibility area ID of the eligibility area where this batch of project activity instances has been implemented, as specified in the project description or monitoring report. [ProjectID]_EA[Eligibility Area Number] Example: 9001_EA1
Batch ID	State a unique batch ID number for this batch of instances as follows. [ProjectID]_EA[Eligibility area #]_B[Unique, numerical ID] Example: 9009_EA1_B1
Monitoring period start	DD-MMM-YYYY
Monitoring period end	DD-MMM-YYYY
Document completion date	State the date of completion of the submitted version of the document. Example: 01-JAN-2027
Document version	State the version number of this document. The version number must match the version number in the document file name (see "Instructions for completing this template").
Prepared by	State the name, organization, and role of the individual that prepared this document.

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1 PROJECT ACTIVITY INSTANCES INCLUDED IN BATCH

1.1 Project Activity Instance Implementation Dates

Implementation date ² of the earliest instance in batch	DD-MMM-YYYY
Implementation date of the latest instance in batch	DD-MMM-YYYY

Fill out the table below, including all project activity instances included in this batch and the unique IDs of each instance. Each instance must have the same ID as the relevant instance ID included in the geolocation file submitted with the verification approval request. Add rows as needed. The table may be included as an appendix instead, in which case briefly refer to the appendix here and delete the table from this section.

Instance ID	Implementation date
State the instance ID, denoted by Project ID_EA#_B#_I#	State the implementation date of the instance. DD-MMM-YYYY

1.2 Right to Operate and Right to Reductions and Removals

This section only applies if the project start date is on or after 1 January 2027. For all other projects, explain that this section is not applicable, delete the instructions, and move to the next section.

Does the existing analysis of applicable laws, regulations, and legal instruments, including the conclusion of whether the project is likely to affect land or resource rights, apply to all instance in this batch (i.e., if a new analysis were developed for this batch, would the legal basis, evidence, and conclusions be exactly the same)?

☐ Yes ☐ No

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, Sections 3.2.9 – 3.2.10, 3.5, 3.9

Review the instructions included in the Grouped Project Batch Report Template, v5.0 (GPBR template)

The template is used at verification, when a new batch of PAIs is added

A single GPBR template must be completed for the batch of instances to be added to each eligibility area.

The template is organized to match the requirements on including new instances in Sections 3.5.8 - 11 of the *VCS Standard, v5.0*.

V5#78: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.9 - Project Design

Assessment conclusion

State the VVB's conclusion on the project design. Include in the conclusion:

- whether the selection for how the project has been designed is accurate.
- whether the project's designation of an instance is appropriate and conforms to the definition of project activity instance in the VCS Program Definitions.
- for grouped projects, whether the list of eligibility areas is complete and whether the descriptions of the project eligibility area characteristics are accurate.
- for each eligibility area, whether all eligibility criteria conform to the VCS Program rules.

VCS ValR, section 3.1.4.4 - Capacity Limit Eligibility

VCS ValR, section 3.3.2.1 - Eligibility of Methodology

VCS VerR, section 3.3 - New Project Activity Instances in Grouped Projects

Assessment conclusion

State the VVB's conclusion on each batch of project activity instances that have been added in this monitoring period and whether their inclusion is in conformance to the VCS Program rules. For each batch, include in the conclusion:

- whether all project activity instances in the batches have been implemented during the monitoring period.
- whether any of the instances in any added batch were previously enrolled in another project registered with the VCS Program.
- whether all instances conform to the eligibility criteria for the eligibility area as specified in the project description.

WHAT VVBs SHOULD LOOK FOR

PD:

- Description of each eligibility area and its eligibility
- Baseline scenario and additionality is based on the initial project activity instances and apply across the entire eligibility area.

MR:

- Description of all eligibility areas, including existing ones
- Unique ID for each EAs, including existing ones
- Review all *Grouped Project Batch Reports*. A single report must be completed for each batch added

V5#09: DE MINIMIS REQUIREMENTS

UPDATE HIGHLIGHTS

- **De minimis thresholds now apply to all project types, the methodology permits.**
- **Methodologies will specify:**
 - The de minimis threshold (capped at 5%)
 - Differentiation by project scale
 - Procedures for determining whether emissions de minimis.
- New PD, MR, Validation and Verification template sections to sections to ensure de minimis demonstration.
- Effective for all registration requests, crediting period renewal requests, and verification approval requests that include a baseline reassessment submitted on or after **1 January 2027**

REFERENCES

VCS Standard, v5.0, section 3.14.6.
Section 3.15.13 from v4.7 was removed.

VCS Methodology Requirements, v5.0,
section 3.3.5 –3.3.6, 3.3.8, 3.3.11. Section
3.7.3 in v4.4 was removed.

V5#09: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 3.3.1 "De Minimis GHG Sources and Carbon Pools"

De minimis threshold	State the de minimis threshold specified in the applied methodology(ies). If no threshold is specified, use 5%.
Threshold applicability	If applicable, state the methodology, project activity, or sources to which the threshold applies. Example: Emissions for fuel transport

1

2

Period type	Date from	Date to	Reductions and removals generated
Choose an item.	DD-MMM-YYYY	DD-MMM-YYYY	State the ex-ante estimated reductions and removals expected to be generated across the same period.

GHG source/ carbon pool	State the name of the GHG source/carbon pool or sink.
Quantification	Describe the procedures and equations used to estimate the ex-ante increase in GHG emissions or decrease in carbon stocks from this GHG source or carbon pool across the period specified above in accordance with the applied methodology. Include references to all tools, methodologies, and/or data sources used to estimate <u>the de</u> minimis emissions and determine whether the source or pool may be excluded. Include all relevant equations and provide sufficient information to allow the reader to reproduce the results. Include all de minimis calculations in the emission reduction and carbon dioxide removal calculation spreadsheet.

3

	to reproduce the results. Include all de minimis calculations in the emission reduction and carbon dioxide removal calculation spreadsheet.	
Result	State the result (in tCO ₂ e).	De minimis justification Justify how the project conforms to the de minimis threshold by including a demonstration that the sum of all relative contributions from the de minimis GHG sources and carbon pools across the specific period is less than or equal to the applicable de minimis threshold by comparing it to the reductions and removals generated across the same period. For projects with more than one applicable de minimis threshold, include a demonstration of conformance to each threshold.

4

USING THE TEMPLATE SECTIONS

Table 1: State the applicable de minimis threshold, based on the methodology, and the source/pool to which it applies

Table 2: State the period used to compare the emission from the source/pool and the total emission reductions achieved

Table 3: Complete this table for each source/pool identified as de minimis. Explain the procedures used to estimate the emissions from the source/pool. Include equations here and all calculations in the ERR calculation spreadsheet.

Table 4: Justify that the sum of all contributions is less than the threshold.

V5#09: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS MR, section 5.4.4 "De Minimis Quantification"

Row 1	De minimis threshold and period	State <u>the de</u> minimis threshold determined at validation in accordance with the applied methodology, and the period over which emissions are to be compared. Example: 5% over the project crediting period (01-JAN-2023 to 31-DEC-2027)
Row 2	GHG source/ carbon pools	Include a list of the GHG sources/carbon pools or sinks to which <u>this de</u> minimis threshold applies.
Row 3	Estimated de minimis emissions (increases in GHG sources or decreases in carbon pools/sinks) at validation	State the estimated de minimis emissions (i.e., the estimated increases in GHG emissions (from GHG sources) and decreases in carbon stocks (from carbon pools or sinks) that <u>was</u> stated at validation for the period over which de minimis emissions are compared. Where the applied methodology requires the project to quantify de minimis GHG sources or carbon pools during this monitoring period, state how they were quantified in the methodology, module, or tool. Example: The estimated sum of increases in GHG emissions from all GHG sources and decreases in carbon stocks from all carbon pools/sinks is <u>10 000 tCO₂e</u> over the project crediting period (01-JAN-2023 to 31-DEC-2027).
Row 4	Estimated reductions and removals for the de minimis period (updated ex-post)	State the estimated reductions and removals to be generated across the period over which <u>de</u> minimis emissions are compared, ensuring the estimate for years already monitored is updated accordingly. Example: 220 000 tCO ₂ e for the project crediting period (01-JAN-2023 to 31-DEC-2027), updated ex-post from 250 000 tCO ₂ e
Row 5	Result and justification	Justify that the GHG sources and carbon pools or sinks may still be considered de minimis by demonstrating that Row 3 divided by Row 4 is less than or equal to the de minimis threshold. Where Row 3 divided by Row 4 is greater than the de minimis threshold, the project proponent must quantify and include the source or pool in the project boundary until the project is in conformance to the de minimis threshold.

USING THE TEMPLATE SECTIONS

- Reassessment is required when lower-than-expected project performance could affect conformance with the de minimis threshold.
- If reassessment is required, follow the table requirements
 - Threshold** → Include threshold and period of comparison
 - Sources/pools** → List applicable sources and pools
 - Emissions from sources** → Enter estimated or updated emissions
 - Total updated ERRs** → Update actual project ERRs
 - Assessment** → Confirm de minimis status or include in project boundary and monitor further

V5#09: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.3.3.1 - De Minimis GHG Sources and Carbon Pools

3.3.3.1 De Minimis GHG Sources and Carbon Pools

Assessment conclusion

State the VVB's conclusion on the project's conformance to de minimis requirements. Include in the conclusion:

- whether the GHG sources and carbon pools or sinks deemed de minimis and excluded from the project boundary are appropriate to the project and in accordance with the applied methodology.*
- whether quantification of the ex-ante increases in GHG emissions or decreases in carbon stocks for each GHG source and carbon pool or sink is complete, accurate, and in accordance with the applied methodology, and an assessment of the outcome of the quantification for each GHG source and carbon pool or sink.*
- whether the cumulative sum of relative contributions from the GHG sources and carbon pools or sinks is lower than the applicable de minimis threshold(s) across the specified period.*

VCS VerR, section 4.4.3.4 - De Minimis Quantification

- Similar table structure as for validation
- Only required when the actual emissions achieved are lower than estimated

WHAT VVBs SHOULD LOOK FOR

- Are the sources and pools classified as de minimis appropriately excluded in accordance with the methodology?
- Is their quantification complete and accurate?
- Is their combined contribution below the applicable de minimis threshold?
- At verification, reassessment is only required when the actual emission reductions achieved are lower than estimated.

V5#44: VCS SECTORAL SCOPES AND VCS PROJECT CLASSIFICATION SYSTEM

UPDATE HIGHLIGHTS

Sectoral scope changes

- Scope 14. AFOLU  14. Forestry and other land use (forests, wetlands, and grasslands)
15. Agriculture
- New scopes  Other engineered removals
Ocean and marine resources

VCS project classification system

- Defines project categories and project activity types for all sectoral scopes
- Once implemented, can be used for searching, filtering, and better cross-comparison of projects on Verra Registry
- Introduces new project activity types for ARR, IFM, and ALM

Terminology clarification

The term 'Non-AFOLU' was replaced with more specific terminology (i.e., "energy and industry (E&I)" projects, "geologic carbon storage (GCS)" projects)

REFERENCES

VCS Program Guide, v5.0, section 2.3 and 2.4

VCS Standard, v5.0, section 3.2 (concept), Appendix 1. Section 2.1.1 from v4.7 was removed.

VCS Program Definitions, v5.0

VCS Methodology Requirements, v5.0, section 2.7.1, Appendix 1

VCS Sectoral Scopes and Project Classification Guidance, v5.0

V5#44: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.3; VCS MR, section 1.3 "Sectoral Scope and Project Classification"

1.3 Sectoral Scope and Project Classification

Fill out the table below. Refer to the VCS Sectoral Scopes and Project Classification Guidance to see the full list of sectoral scopes, project categories, and project activity types, and guidance on determining the correct classification.

Sectoral scope	Select all of the sectoral scopes of the applied methodology. Where more than one sectoral scope applies, copy and paste the dropdown list below as needed. Choose an item.
Project category	Select all of the project categories that best apply to the project or that are specified by the applied methodology. Where more than one project category applies, copy and paste the dropdown list below as needed. Choose an item.
Project activity type	Select all of the project activity types that best apply to the project or that are specified by the applied methodology. Where more than one project activity type applies, copy and paste the dropdown list below as needed. Choose an item.

Sectoral scopes

Choose an item.

Choose an item.

1. Energy supply

2. Energy distribution

3. Energy demand

4. Manufacturing industries

5. Chemical industries

6. Construction

7. Transport

8. Mining and mineral production

9. Metal production

10. Fugitive emissions from fuels (solid, liquid, and gas)

11. Fugitive emissions from industrial gases (halocarbons and sulfur hexa

12. Solvents use

13. Waste handling and disposal

14. Forestry and other land use (forests, wetlands, and grasslands)

15. Agriculture

16. Geological carbon storage

17. Other engineered removals

18. Oceans and marine resources

USING THE TEMPLATE SECTIONS

Review the *VCS Sectoral Scopes and Project Classification Guidance, v5.0*

Select the most appropriate choice from the dropdowns provided (For AFOLU Projects, see Appendix 1 of the VCS Standard, v5.0)

Copy and paste the dropdown list if more selections are needed

Keep in mind:

- VVBs assess the appropriateness of the selected project classification.
- Verra may raise findings where classification is inappropriate or incomplete.

V5#44: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.3 - Sectoral Scope and Project Classification
VCS VerR, section 4.2.2 - Sectoral Scope and Project Classification

3.1.3 Sectoral Scope and Project Classification

Assessment conclusion

State the VVB's conclusion on the project's selected sectoral scopes, project categories, and project activity types. Include in the conclusion:

- whether all sectoral scopes specified in the applied methodology(ies) were selected.*
 - whether all project categories that apply to the project (including AFOLU project categories specified by the applied methodology) were selected, and whether all selected project categories are appropriate.*
-
- whether all project activity types that apply to the project were selected, and whether all selected project activity types are appropriate.*

WHAT VVBs SHOULD LOOK FOR

VVBs should focus on whether the project classification is **complete, consistent, and justified by the methodology and project activities**.

- **All required sectoral scopes** specified in the applied methodology(ies) have been selected.
- **All applicable project categories** have been selected, including AFOLU categories where relevant, and the selections are appropriate for the project.
- **All applicable project activity types** have been selected and accurately reflect the project activities and methodology requirements.
- Where multiple classifications apply, the project proponent has included **all relevant selections** rather than only the primary classification.

Common findings: Missing methodology-required classifications, incomplete selections where multiple categories apply, or classifications that do not align with the project activities described in the PD/MR.

V5#57: SEPARATING REPORTING BY COUNTRY AND METHODOLOGY

UPDATE HIGHLIGHTS

What's changing

Project proponents are now required to report reductions and removals broken down by:

- country of generation (for projects spanning multiple countries)
- methodology applied (for projects using more than one methodology)

Why it matters

- Improves transparency and traceability of VCUs
- Supports tracking of VCUs authorized for use under Article 6 and CORSIA

Effective for all project requests submitted on or after 1 January 2027

REFERENCES

VCS Standard, v5.0, section 3.14.2

V5#57: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS MR, section 5.4.2 "Buffer Pool Allocation Calculation"
VCS MR, section 5.5.2 "Summary of Reductions and Removals"

Fill out the table below for this monitoring period:

Country	Methodology	Vintage period start	Vintage period end	Net baseline emissions (tCO ₂ e)	Net project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Total net reductions (tCO ₂ e)	Total net removals (tCO ₂ e)	Total net reductions and removals (tCO ₂ e)
Example: Brazil	Example: VM0044	DD-MMM-YYYY Example: 15-MAR-2025	DD-MMM-YYYY Example: 31-DEC-2025	Example: 0	Example: 25 000	Example: 500	Example: 0	Example: 24 500	Example: 24 500
Example: Brazil	Example: VM0044	DD-MMM-YYYY Example: 01-JAN-2026	DD-MMM-YYYY Example: 31-DEC-2026	Example: 0	Example: 30 000	Example: 400	Example: 0	Example: 29 600	Example: 29 600
Example: Brazil	Example: VM0044	DD-MMM-YYYY Example:	DD-MMM-YYYY Example:	Example: 0	Example: 32 000	Example: 500	Example: 0	Example: 31 500	Example: 31 500

USING THE TEMPLATE SECTIONS

- If the project spans more than one **country**, include a separate row for each vintage period and country. If the project only spans one country, the Country column may be deleted.
- If more than one **methodology** is applied, include a separate row for each vintage period and methodology. If the project only applies one methodology, the Methodology column may be deleted.
- Each country/methodology row should reflect calculations specific to that country or methodology, not derived from dividing up an already-combined figure.
- Incomplete reporting would be where figures are combined into a single row rather than broken out by country and methodology.

V5#57: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.4.2.2 - Buffer Pool Allocation Calculation
VCS ValR, section 4.2 - Conclusion on Estimated Reductions and Removals
VCS VerR, section 4.4.3.2 - Buffer Pool Allocation Calculation
VCS VerR, section 5.2 - Conclusion on Achieved Reductions and Removals

For projects required to assess non-permanence risk, fill out the following table for this verification period. If the project is participating in the Verra durability pilot, project proponents are not required to fill the buffer pool allocation column for years in which the project uses an alternative approach (i.e., insurance or a fund-based approach).

Country	Methodology	Vintage period start	Vintage period end	Net baseline emissions (tCO ₂ e)	Net project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Total buffer pool allocation (tCO ₂ e)	Total net reductions minus buffer pool allocation (tCO ₂ e)	Total net removals minus buffer pool allocation (tCO ₂ e)	Total net reductions and removals minus buffer pool allocation (tCO ₂ e)
Example: Brazil	Example: VM0047	DD-MMM-YYYY	DD-MMM-YYYY	Example: 0	Example: 25 000	Example: 500	Example: 3750	Example: 0	Example: 20 750	Example: 20 750
		Example: 15-MAR-2025	Example: 31-DEC-2025							
Example: Brazil	Example: VM0047	DD-MMM-YYYY	DD-MMM-YYYY	Example: 0	Example: 30 000	Example: 400	Example: 4500	Example: 0	Example: 25 100	Example: 25 100
		Example: 01-JAN-2026	Example: 31-DEC-2026							

WHAT VVBs SHOULD LOOK FOR

What evidence demonstrates conformance

- Quantification tables show a separate row for each vintage period, for each country and for each
- Countries, methodologies in the PD matches what's reflected in the MR's disaggregated reporting.

Common documentation gaps or audit findings

- Combined or merged rows where separation is required (e.g., a single total reported for two countries).

How to assess consistency between PD/MR and supporting evidence

- Cross-check the countries and methodologies listed in the against those appearing in the MR's disaggregated tables. Flag any mismatch.
- Confirm the sum of disaggregated rows reconciles to any project-level total reported elsewhere in the MR.

V5#79: PROJECT LOCATION REPORTING

UPDATE HIGHLIGHTS

Clarified expectations for reporting a project's geographic information

Require that a geolocation file be submitted at both validation and verification.

In the **VCS Program Definitions**, the definitions for “leakage belt” and “project area” were revised. Definition for “project zone” was removed.

New requirements in *Geolocation File Requirements, v5.0*.

REFERENCES

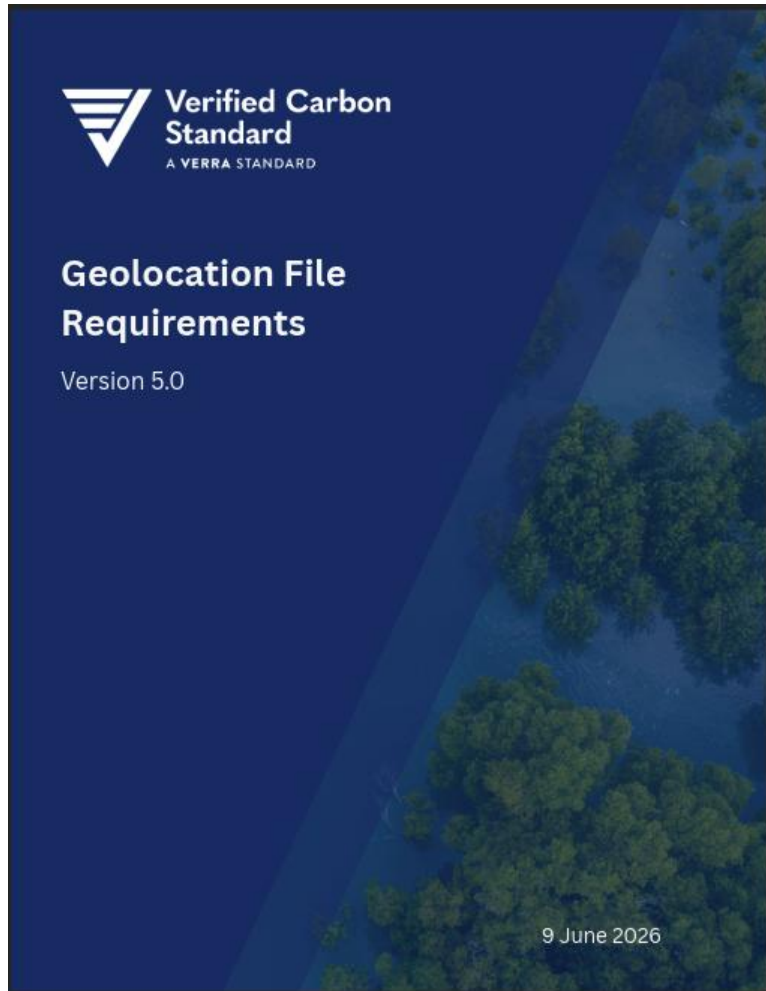
VCS Standard, v5.0, section 3.10.1 – 3.10.4

Registration and Issuance Process, v5.0, section 3.1.7(2), 4.2.3 – 4.2.5, 4.4.3

VCS Program Definitions, v5.0

Geolocation File Requirements, v5.0

V5#79: GEOLOCATION FILE REQUIREMENTS



SUMMARY OF THE REQUIREMENTS

- **Content** of the geolocation file specified by E&I, GCS and AFOLU, (e.g., all standard and methodology-specific location reporting)
- **File structure and formatting** requirements: Accepted file formats (i.e., KML/KMZ), coordinate systems, attribute requirements, naming conventions, and data quality expectations.
- **Submission procedures**: How geolocation files must be packaged and submitted with project documentation.
- Recommended **best practices**: Guidance for ensuring completeness, consistency, and usability of spatial data (e.g., valid geometries).

V5#79: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

VCS PD, section 1.14 "Project Location"

Country	State the country.
Region/state/province	State all applicable regions, states, and provinces.
District (if applicable)	State all applicable districts.
Community/ municipality/city	State all applicable communities, municipalities, and cities.

- **Maps:**
 - E&I and GCS: Coordinates of all PAIs
 - AFOLU: polygons of the project area (all PAIs), all methodology-specific areas
 - Grouped projects: Eligibility area
- **Other location information:** Meth/Standard-specific requirements and information on REDD+ jurisdiction status (AFOLU only)

VCS MR, section 1.8 "Project Location"

Project Location Changes: Report any updates to project location information during the monitoring period and provide revised location details where applicable. Otherwise, copy in the information from the PD or previous MR, whichever is the latest.

USING THE TEMPLATE SECTIONS

Review the VCS Standard, v5.0, Sections 3.10.1 - 3.10.4 and the VCS Program Definitions v5.0

Present maps showing project location and spatial data.

Describe the project location information.

Submit geolocation file(s) with required polygons and points data, as applicable.

Keep in mind

- All the standard and methodology-specific requirements for project location information and maps must be met.
- Geolocation files must comply with the Geolocation File Requirements, v5.0

V5#79: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

VCS ValR, section 3.1.12 - Project Location

Assessment conclusion

State the VVB's conclusion on the description of the project location. Include in the conclusion:

- whether the description of the project location is complete and accurate, and whether it conforms to any project type-specific project location requirements (e.g., for GCS projects).
- whether the project description contains maps with all the required information.
- whether the project has attached a separate geolocation file that has been prepared in accordance with the requirements set out in the Geolocation File Requirements.
- for AFOLU projects, an assessment of whether any project areas or geographic areas (e.g., leakage belts, buffer zones) overlap with the project areas of another AFOLU project.

VCS VerR, section 4.2.3 - Project Location

Assessment conclusion

Where any project location information has changed during this monitoring period, state the VVB's conclusion on the description of the project location. Include in the conclusion:

- whether the description of the project location is complete and accurate, and whether it conforms to any project-type specific project location requirements (e.g., for GCS projects).
- whether the monitoring report contains maps with all the required information.
- whether the project has attached a separate geolocation file that has been prepared in accordance with the requirements set out in the Geolocation File Requirements.

WHAT VVBs SHOULD LOOK FOR

- Project location information is complete, accurate and consistent with the methodology-specific requirements.
- For AFOLU projects, confirm that there are no overlaps with other VCS projects.
- Geolocation file includes information for the specific project type and adheres to formatting requirements.
- At verification or crediting period renewal, confirm that any changes to the project location are reported in the project documents and in an updated geolocation file.

V5#18: SUSTAINABLE DEVELOPMENT CONTRIBUTIONS REPORTING

UPDATE HIGHLIGHTS

Minor update to incorporate into the VCS Standard the existing requirement that projects **quantify** contributions to specific SDG targets and indicators for at least three SDGs (or project-specific indicators where no relevant SDG indicator exists), which was previously included only in the VCS Monitoring Report template.

3.16 Sustainable Development Contributions

Concept

Project proponents must demonstrate how project activities contribute toward the United Nations Sustainable Development Goals (SDGs). Project proponents are encouraged to align the SDG contributions of project activities with national priorities, where relevant and feasible.

Requirements

- 3.16.1 Project activities shall be aligned with the SDG objectives of the host country, where such SDG objectives are relevant to the project.
- 3.16.2 Project activities, or additional activities implemented by the project proponent, shall contribute to sustainable development, demonstrated through one of the following:
- 1) Quantifying contributions to specific targets and indicators of at least three SDGs⁶³ for the monitoring period. Where no relevant official SDG indicator exists, a project-specific indicator may be used.
 - 2) Completing a verification to the VCS Program concurrently with the Climate, Community & Biodiversity Standards (CCBS) or Sustainable Development Verified Impact Standard (SD ViSta) Programs and documenting contributions to at least three SDGs



REFERENCES

VCS Standard, v5.0, section 3.16



V5#18: PD/MR TEMPLATE SECTIONS

RELEVANT TEMPLATE SECTIONS

SD contribution number	State the ID number of this SD contribution (e.g., 1)
SDG target	State the SDG name, target number, and text for this contribution, matching the exact name in the official list of indicators. ⁹
SD contribution indicator type and name	Select the type of indicator being used to quantify contributions: ☐ Official SDG indicator ☐ Project-specific indicator ¹⁰ State the name of the indicator. For official SDG indicators, match the exact number and name in the official list of indicators. ¹⁰
Indicator metadata	Briefly describe the indicator metadata. ¹¹ Include all information listed in the bullets below. Disaggregation is optional. • Calculation (including frequency) • Unit • Data sources (for the baseline and contributions) • Baseline (number and year) • Expected contributions (numbers and years)
Planned activities and expected contributions	Briefly describe the planned activities and how they are expected to contribute to sustainable development, measured by the selected indicator.
Relevant national SDG objectives	Briefly describe any relevant national SDG objectives related to this activity. Include the national SDG objectives and source.

→ In the MR, changes to “Actions taken and contributions delivered”

USING THE TEMPLATE SECTIONS

- Indicator metadata is a key field of this table; it is the minimum information necessary to explain what the indicator measures and the criteria for its interpretation.
- Planned activities and expected contributions: outline how planned activities are intended to contribute to SD and explain how each indicator will measure such contributions.
- Use section 2.4 of the [VCS Guidance: Right to Operate, Sustainable Development, Stakeholder Engagement, and Safeguards, v5.0](#) as a detailed and practical reference.

V5#18: EXAMPLES INCLUDED IN THE GUIDANCE – Section 2.4



Verified Carbon Standard

A VERRA STANDARD

VCS Guidance: Right to Operate, Sustainable Development, Stakeholder Engagement, and Safeguards

Version 5.0

9 June 2026



VCS

2.4 Sustainable Development Contributions

2.4.4. Example of Completed SD Contributions Table for the Project Description (PD) and Monitoring Report (MR)

ID	SDG target	SD contribution indicator type and name	Indicator metadata	Planned activities and expected contributions (PD) / Activities implemented and contributions delivered (MR)	Relevant national SDG objectives
1	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	☒ SDG ☐ Project-specific 3.3.3 Malaria incidence per 1000 population	- Calculation (including frequency):¹⁷ Number of new cases of malaria per 1000 people at risk each year - Unit: Cases per 1000 people at risk - Data sources: - Extract of or full 2017 report by the National Malaria Control Program at the Ministry of Health, including information on the number of suspected cases, tested cases, positive cases by detection method and species, and the number of health facilities reporting those cases (where data are available disaggregated to a level relevant to the project area) - Logbook detailing households that received distributed bed nets - Attendance lists and agendas from workshops - Baseline (number and year): 50 (2017) - Expected contribution (numbers and years): 48 (2020), 45 (2022) - Disaggregation: Sex and age	Planned activities and expected contributions (PD) The project plans to reduce malaria incidence per 1000 people at risk from 50 to 45 in 2022 by distributing 200 additional bed nets annually (in 2018–2022) and conducting 3 malaria prevention workshops per year. Activities Implemented and contributions delivered (MR) In the monitoring period (2021-2022) The project reduced malaria incidence per 1000 people at risk from 50 to 46 in 2022 by distributing 200 additional bed nets annually in 2021 and 2022 and conducting malaria prevention workshops. Evidence: - Extract of or full 2017 signed report of the National Malaria Control Program reporting 46 cases per 1000 people at risk in the project area - Signed logbook detailing the households that received the 200 nets distributed in 2021 and 2022 - Attendance lists and agendas from the six workshops conducted in 2021 and 2022	Country: India - India launched the National Strategic Plan for Malaria Elimination (2017–2022), where nets appear as one of the strategies. Source: https://www.who.int/india/news-room/detail/14-07-2017-national-strategic-plan-for-malaria-elimination-(2017-22)-launched - The project's indicator aligns with the country's priorities by providing nets to reduce malaria incidence.

¹⁷ Information from SDG indicator metadata

V5#18: VVB AUDIT FOCUS

VAL/VER TEMPLATE SECTIONS

Validation template

Assessment conclusion

State the VVB's conclusion on the project's conformance to the VCS Program rules on sustainable development contributions. Include in the conclusion:

- whether the planned actions and expected contributions are reasonable for the project's activities, scale, and context.
- whether the indicators are measurable and attributable to the project.
- the appropriateness of the indicators to measure the identified contributions.

For guidance on completing this section of the template, see the most recent version of the VCS Guidance: Right to Operate, Sustainable Development, Stakeholder Engagement, and Safeguards, v5.0

Verification

Assessment conclusion

State the VVB's conclusion on the project's conformance to the VCS Program rules on sustainable development contributions. Include in the conclusion:

- whether the project has implemented the activities that result in the sustainable development contributions described in the monitoring report.
- whether the quantified contributions are accurate, supported by evidence and indicator metadata.

For guidance on completing this section of the template, see the most recent version of the VCS Guidance: Right to Operate, Sustainable Development, Stakeholder Engagement, and Safeguards, v5.0

WHAT VVBS SHOULD LOOK FOR

What evidence demonstrates conformance / Common documentation gaps or audit findings

- At validation, confirm that:
 - planned actions and expected contributions are reasonable
 - the indicators are measurable and attributable to the project, and project, and appropriate to measure the contributions.

How to assess consistency between PD/MR and supporting evidence evidence

- Cross-check the expected contributions described in the PD against the contributions reported in the MR.
- Differences between planned and achieved contributions may occur; the VVB may request explanation of considerable changes.

Verification-only considerations

- Confirm that:
 - the project implemented the activities described in the MR.
 - the quantified contributions are accurate, supported by evidence, evidence, and indicator metadata.
 - the evidence provided corresponds to the data sources identified identified in the metadata field.
 - accumulated contributions reported in the MR are consistent consistent with and accurately reflect contributions reported in reported in previous MRs.

A man wearing a red shirt and a cap is shown in a close-up, looking intently at a branch of coffee plants. He is holding a cluster of coffee cherries, some of which are red and some are green. The background is a soft-focus view of more coffee plants and leaves. The entire image has a dark, semi-transparent overlay.

Q&A

For all other questions: secretariat@verra.org



THANK YOU

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