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Validation Report

Incl. Statement on Second Validation Findings

Enterprise

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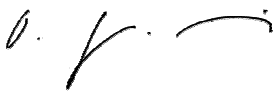
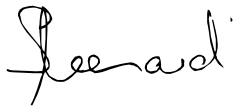
Service

Validation:	VCS 2007.1 Methodology Validation
Validation beginning/end:	25 May 2010 – 2. December 2010
Project name:	REDD Methodology Modules. Version 1.0
GBZ / Report-No:	320742 / P29590
Team:	Mr. Oliver Stankiewitz
	Mr. David Gazdag
Technical review:	Mr. Oliver Gardi

Approved	**Date**	**Signature**
Lead auditor/assessor: Oliver Stankiewitz	1 December 2010	
Technical review: Oliver Gardi	1 December 2010	
Member of the Executive Board: Silvio Leonardi	2 December 2010	

Summary

In summary, it is SQS' opinion that the proposed VCS methodology framework "REDD Methodology Modules" created by Climate Focus meets all relevant VCS requirements for VCS methodologies and VCS AFOLU projects.

The "REDD Methodology Modules" is a reliable tool to bring transparent carbon credits from avoiding planned deforestation (APD) and unplanned deforestation and degradation (AUDD) to the carbon market. It is in line with the Voluntary Carbon Standard 2007.1 (Ref 1), particularly its Tool for AFOLU Methodological Issues (Ref. 38) and Guidance for Agriculture, Forestry and Other Land Use Projects (Ref. 24.) while fulfilling all the requirements in a logical, coherent and not over-complicated way.

This "REDD Methodology Modules" will provide the much needed methodological tool for quantifying and verifying GHG emission reductions from deforestation and forest degradation, and thus significantly contribute to climate change mitigation and protection of forest ecosystems globally.
It is also vital in this stage of global climate change negotiations that by a proved methodology can be shown, that additional, monitored REDD projects are achievable.

As first validator SQS supports the changes resulting from the second validation carried out by Rainforest Alliance.
Based on the final version, it is SQS' opinion that the proposed VCS methodology framework "REDD Methodology Modules", created by Avoided Deforestation Partners, meets all relevant VCS requirements for VCS methodologies and VCS AFOLU projects.

SQS recommends the final Methodology, version 1.0, as dated from 24 November 2010 for approval by VCS.

Abbreviations

AFOLU	Agriculture, Forestry and Other Land Use
APD	Avoiding Planned Deforestation
AUDD	Avoiding unplanned deforestation and degradation
AUFDD	Avoiding unplanned frontier deforestation and degradation
AUMDD	Avoiding unplanned mosaic deforestation and degradation
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CEF	Carbon Emission Factor
CH4	Methane
CL	Clarification request
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
DNA	Designated National Authority
GHG	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Plan
MVP	Monitoring and Verification Plan
N2O	Nitrous oxide
NGO	Non-governmental Organisation
ODA	Official Development Assistance
PD	Project Description
REDD	Reduced Emissions from Deforestation and Degradation
SQS	The Swiss Association for Quality and Management Systems (validator)
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Voluntary Carbon Standard
VCS PD	VCS Project Description
VCU	Voluntary Carbon Unit

* MoV = Means of Validation, DR= Document Review, I= Interview

Table of Content

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1 Introduction

Climate Focus has commissioned SQS to perform the validation of the "REDD Methodology Modules" (hereafter called "the Methodology"). It is the first validation within the VCS double approval process, without VCS registered AFOLU expert. This report summarises the findings of the validation of the Methodology, performed on the basis of the specifications of the Voluntary Carbon Standard 2007.1, as well as criteria given by the VCS program guidelines that provide the basis for consistent project operation, monitoring and reporting, validation and verification.
The validation was carried out respecting and following not only the applicable VCS standard and guidelines but also the requirements of ISO 14064-3:2006 (Ref. 41); the necessary professional care has been taken by all assessment team members, and professional judgement has lead the team regarding materiality and level of assurance. Redundant statements were omitted in this report (including its attached protocol) as far as possible; however, all proofs of this validation are kept archived at SQS.

The SQS validation followed the validation attempt by TÜV-SÜD, and has double checked the already closed CLs and CARs and closed remaining open CLs and CARs that were raised by TÜV-SÜD.

1.1 Objective

The purpose of the validation is to have an independent third party assessment of the Methodology. In particular, the methodology's guidance for baseline determination, monitoring plan, and compliance with the VCS 2007.1 are validated in order to confirm that the methodology design, as documented, is sound and reasonable and meets the identified criteria. First validation, of VCS double approval process, without AFOLU expert is a requirement for all VCS methodologies and is seen as necessary to provide assurance to stakeholders of the quality of the methodologies.
The VCS requires for GHG emission reduction methodology the fulfilment of the following principles; as listed from VCS program guidelines:

- Real; ex-post verification methodology of emission reduction
- Measurable; ex-ante validation methodology of emission reduction
- Permanent; i.e. adequate safeguards must ensure that the risk of reversal of emission reduction is minimized in the methodology
- Additional
- Independently verified; ex-post verification at a reasonable level of assurance included in the methodology
- Transparent; public disclosure of sufficient and appropriate GHG related information in the methodology
- Conservative methodology; i.e. to ensure that the GHG emission reductions or removals are not over-estimated

1.2 Scope

The validation scope is defined as an independent and objective review of the Methodology. The Methodology is reviewed against the criteria stated in the VCS 2007.1 (Ref. 1), in the VCS Tool for AFOLU Methodological Issues (Ref. 38) and in the VCS Guidance for Agriculture, Forestry and Other Land Use Projects (Ref. 24).

The validation team has employed a risk-based approach, focusing on the identification of significant risks that may substantially affect the Methodology's assessment of GHG emission reductions, i.e. risks associated with the defined procedures, assumptions made and GHG information used.

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The purpose of this validation report is to approve the Methodology based on the criterias described above. Hence, SQS cannot be held liable by any party for decisions made based on the validation, which will go beyond the purpose mentioned.

1.3 VCS Methodology Description

The Methodology is a modular baseline and monitoring methodology for the AFOLU project category "Reduced Emission from Deforestation and Degradation (REDD)" and covers activities avoiding planned deforestation (APD) and avoiding unplanned deforestation and degradation (AUDD). For unplanned deforestation and degradation the forest landscape configuration can be mosaic, transition or frontier covering, both, unplanned frontier (AUFDD) and unplanned mosaic (AUMDD) deforestation and degradation. The Methodology includes forest degradation caused only by extraction of wood for fuel.

The Methodology is a Voluntary Carbon Standard Reducing Emissions from Deforestation and Forest Degradation Methodology Framework - According to UNFCCC definitions and Voluntary Carbon Standard (VCS 2007.1).

The main purpose of projects based on this Methodology will be:

- To contribute to climate change mitigation through reduction of emissions from deforestation and forest degradation
- To protect forests, especially intact native forests

Apart from reducing emissions from deforestation and forest degradation, the projects based on this Methodology will also conceive for the following:

- To protect biodiversity
- To contribute to the sustainable development
- To reduce the prevalent regulatory risks for REDD projects through revenues from emission trade.

1.4 Level of Assurance

SQS, by the chosen validation method, can provide a reasonable level of assurance that the future generation of VCU's based on the Methodology will correspond to the requirements of VCS. The term reasonable is to be understood according to the definition in ISO 14064-3:2006, A.2.3 (Ref. 41) and guarantees that the greenhouse gas assertion is materially correct. This level of assurance has been agreed between Climate Focus and SQS.

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2 Methodology

The validation consisted of the following four phases:

I Desk review of the Methodology Framework Documents
II Interviews with the developers of the methodology
III Resolution of outstanding issues (CARs, CLs) and issuance of the final validation report and opinion

The following sections outline steps I - III in more detail.

2.1 Desk Review

The following documents were assessed during the validation:

Nr.	Document
1.	Voluntary Carbon Standard 2007.1 http://www.v-c-s.org/docs/Voluntary%20Carbon%20Standard%202007_1.pdf
2.	REDD Methodology Modules – REDD-MF
3.	Estimation of direct N_2O emissions from nitrogen application – latest CDM-EB approved version http://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-07-v1.pdf – E-NA
4.	VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination http://www.v-c-s.org/docs/Tool%20for%20AFOLU%20Non-Permanence%20Risk%20Analysis%20and%20Buffer%20Determination.pdf
5.	REDD Methodology Element: Estimation of carbon stocks and changes in the above- and belowground biomass pools – CP-AB
6.	Report of the twenty-first meeting of the afforestation and reforestation working group http://cdm.unfccc.int/Panels/ar/021/ar_021_rep.pdf
7.	IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf_contents.html
8.	2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 Agriculture, Forestry and Other Land Use http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol4.html
9.	REDD Methodology Element: Estimation of carbon stocks in the dead wood pool – CP-D
10.	REDD Methodology Element: Estimation of carbon stocks in the litter carbon pool – CP-L
11.	REDD Methodology Element: Estimation of carbon stocks in the soil organic carbon pool – CP-S
12.	Consolidated afforestation and reforestation baseline and monitoring methodology AR-ACM0001 http://cdm.unfccc.int/UserManagement/FileStorage/CDM_ACMMEBSDU565IKTQC14YSI0WK3BVUYN02
13.	REDD Methodology Element: Estimation of carbon stocks in the long-term wood products pool – CP-W
14.	Winjum, J.K., Brown, S. and Schlamadinger, B. 1998. Forest harvests and wood products: sources and sinks of atmospheric carbon dioxide. http://www.winrock.org/ecosystems/files/Winjum_et_al._1998.pdf
15.	"Tool for testing significance of GHG emissions in A/R CDM project activities" – latest CDM-EB approved version

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	http://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-04-v1.pdf REDD Methodology Element: – T-SIG
16.	Tool for AFOLU non-permanence risk analysis and buffer determination – latest VCS-approved version http://www.v-c-s.org/docs/Tool%20for%20AFOLU%20Non-Permanence%20Risk%20Analysis%20and%20Buffer%20Determination.pdf REDD Methodology Element: – T-BAR
17.	REDD Methodology Element: Estimation of baseline carbon stock changes and greenhouse gas emissions from planned deforestation – BL-PL
18.	REDD Methodology Element: Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation – BL-UP
19.	Primary production control of methane emission from wetlands, G. J. Whiting* & J. P. Chanton Nature 364, 794-795 (26 August 1993)
20.	REDD Methodology Element: Estimation of emissions from market effects - LK-ME
21.	REDD Methodology Element: Estimation of emissions from activity shifting for avoided planned deforestation – LK-ASP
22.	Definitions of forest degradation FAO http://www.fao.org/docrep/009/j9345e/j9345e08.htm
23.	REDD Methodology Element: Estimation of baseline emission from forest degradation caused by extraction of wood for fuel – BL-DFW
24.	VCS - Guidance for Agriculture, Forestry and Other Land Use Projects http://www.v-c-s.org/docs/Guidance%20for%20AFOLU%20Projects.pdf
25.	Increasing carbon storage in intact African tropical forests Nature 457, 1003-1006 (19 February 2009) http://www.nature.com/nature/journal/v457/n7232/full/nature07771.html
26.	VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities http://www.v-c-s.org/tool_VT0001.html – T-ADD
27.	REDD Methodology Element: Estimation of emissions from activity shifting for avoided unplanned deforestation – LK-ASU
28.	REDD Methodology Element: Estimation of emissions from displacement of fuel wood – LK-DFW
29.	REDD Methodology Element: Methods for stratification of the project area – X-STR
30.	REDD Methodology Element: Methods for ex-post monitoring of greenhouse gas emissions and removals – M-EXP
31.	REDD Methodology Element: Estimation of uncertainty for REDD project activities – X-UNC
32.	2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 Agriculture, Forestry and Other Land Use http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol4.html
33.	REDD Methodology Element: Estimation of greenhouse gas emissions from biomass burning

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	– E-BB
34.	REDD Methodology Element: Estimation of emissions from fossil fuel combustion – E-FFC
35.	Tool for testing significance of GHG emissions in A/R CDM project activities EB 31 http://cdm.unfccc.int/EB/031/eb31_repan16.pdf
36.	Murray, B.C., B.A. McCarl, and H. Lee. 2004. "Estimating Leakage from Forest Carbon Sequestration Programs." Land Economics 80(1):109-124. http://ideas.repec.org/p/uwo/uwowop/20043.html
37.	GOFC-GOLD, 2008, Reducing greenhouse gas emissions from deforestation and degradation in developing countries: a sourcebook of methods and procedures for monitoring, measuring and reporting, GOFC-GOLD Report version COP13-2, (GOFC-GOLD Project Office, Natural Resources Canada, Alberta, Canada) http://www.gofc-gold.uni-jena.de/redd/sourcebook/Sourcebook_Version_June_2008_COP13.pdf
38.	VCS - Tool for AFOLU Methodological Issues http://www.v-c-s.org/docs/Tool%20for%20AFOLU%20Methodological%20Issues.pdf
39.	VCS - Program Guidelines 2007.1 http://www.v-c-s.org/docs/Voluntary%20Carbon%20Standard%20Program%20Guidelines%202007_1.pdf
40.	ISO 14064-2:2006 – Specification with guidance at project level for quantification, monitoring and reporting of GHG emission reductions or removal enhancements http://www.iso.org/iso/iso_catalogue/catalogue_tc/catalogue_detail.htm?csnumber=38382
41.	ISO 14064-3:2006 – Specification with guidance for the validation and verification of GHG assertions http://www.iso.org/iso/iso_catalogue/catalogue_tc/catalogue_detail.htm?csnumber=38700
42.	GHG Protocol for Project Accounting, 2005, Chapter 7 guidance related to additionality test 1 common practice http://www.ghgprotocol.org/files/ghg_project_protocol.pdf

All documents have been archived by SQS; they will be kept secure and in a retrievable manner for at least until the end of the year 2020.

2.2 Interviews

The following table lists the names, affiliated company, and function/role of the people interviewed:

Name		Company	Function/Role
Robert	O'Sullivan	Climate Focus	Project Manager REDD Methodology

2.3 Resolution of Outstanding Issues

The objective of this phase of the validation is to resolve any outstanding issues which need to be clarified prior to SQS' positive final conclusion on the design of the Methodology. Findings established during the validation can either be seen as a non-fulfilment of VCS criteria or as a risk to the fulfilment of VCS criteria in future projects based on the Methodology.

Corrective action requests (CAR) are issued, where:

- Mistakes were made with a direct influence on the Methodology's applicability/integrity or on future projects based on the Methodology; or
- VCS specific requirements were not met; or
- There is a risk that future projects based on the Methodology would not be accepted as a VCS project or that emission reductions will not be certified.

A clarification request (CL) is issued where additional information was needed to fully clarify an issue.

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In order to ensure transparency and for organizational reasons, a validation protocol was established to take into account the corrective action or clarifying information and measures (see Appendix B). The protocol shows in a transparent manner the criteria (requirements), the means of validation and the results from validating the identified issues including any resulting CARs and CLs.

2.4 Internal Quality Control

The draft validation report, including the validation findings, underwent a technical review before being submitted to the project participants. The technical review was performed by a technical reviewer qualified in accordance with SQS' qualification scheme.

2.5 Validation Team

The following matrix shows the names and roles of the members of the validation team

Name	Country	Responsibilities							
		Lead	Desk review	Formal	Financial	Report	Technical expertise	On-site visit	Technical Review
Oliver Stankiewitz	Switzerland	x	x			x			
David Gazdag	Hungary					x	x		
Oliver Gardi	Switzerland								x

Certificates of competence for each validation team member are included in Appendix A to this report.

* MoV = Means of Validation, DR= Document Review, I= Interview

3 First Validation Findings

Validation history

The validation of the Methodology was started with TÜV-SÜD. When SQS took over the mandate, all closed CLs and CARs from TÜV-SÜD were cross-checked and either accepted or re-opened. CLs and CARs raised by TÜV-SÜD and still open were continued and new CLs and CARs were raised.
Since SQS, after checking the Methodology documentation, first reviewed the CLs and CARs from TÜV-SÜD some clarification was needed about the earlier communication. CL_SQS_7, CL_SQS_8, CL_SQS_12, CL_SQS_15, CL_SQS_18, CL_SQS_24 were raised to cover this issue.

The history of the structural changes of the methodology modules during validation

The Methodology of the validation has structurally changed. However, this has not resulted in fundamental changes. It has led to a more practical module design.

As answered in CL_SQS_29**:**

- In the version first submitted to TÜV-SÜD, there were two separate modules for the assessment of carbon pools in above- and belowground-biomass (CP-A and CP-B). These were combined to form the current CP-AB module.
- Originally, there were three unplanned deforestation modules: BL-UR (for rate), BL-UL (for location) and BL-UP (calculation of baseline net GHG emissions). These were combined into a single module BL-UP.
- Originally, the monitoring module was M-FCC. This evolved to become a more complete ex-post module M-EXP.
- The significance module/tool was originally termed a module and thus was called M-SIG. It was determined that it is a tool and so its name was changed to T-SIG. Since the VCS Program Update in May 2010 the tool has now been fully replaced by the CDM significance tool . This now has the name T-SIG.

The question of BL-UP was also raised in CL_SQS_19, T-SIG in CL_SQS_22 and CL_SQS_23.

3.1 VCS 2007.1

The Methodology is in line with VCS 2007.1

- VCS definitions were used and clearly referenced whenever available: CL_SQS_1 was raised on this issue and closed correctly;
- normative references were followed;
- all six Kyoto Protocol greenhouse gases are considered;
- English language is used;
- additional requirements for AFOLU are met;
- double approval process is used;
- VCS Guidance Documents were considered.

Specific reference to project level requirements (Section 5) and methodologies (Section 6) given below.

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3.1.1 Project Level Requirements (VCS 2007.1, Section 5)

Although this is for project requirements, most areas need to be addressed in methodology level.

- The Methodology identifies the all relevant GHG sources, GHG sinks and GHG reservoirs. CL_SQS_2 was raised because originally, methane emission had not been considered.
- The Methodology provides a consistent modular framework for projects to reach accurate and conservative emission reduction results.
- Standards and factors were taken from IPCC and other high quality peer reviewed literature was used. CL_SQS_14 was raised for a future factor review. See CL_SQS_11 for clarification on a specific deviation from IPCC and CL_SQS_13 a re-insertion of IPCC stock change factors.
- Climate Focus under Avoided Deforestation Partners has brought together the necessary knowledge for the task from different areas of the carbon forestry field.
- The Methodology follows the VCS PD content and layout requirements. CAR_SQS_1 addressed the consistent wording of VSC PD and was closed correctly.
- Project risk analysis is required in the Methodology according to the VCS Standard.
- Additionality project test if followed in the Methodology using the T-ADD module (Ref. 26.).

See Checklist 2 in the Protocol (Appendix B) for the relevant findings.

3.1.2 Methodologies (VCS 2007.1, Section 6)

Methodology title, purpose and objective were specified clearly and accurately.

<u>General VCS requirements for methodologies:</u>

- Applicability criteria that defines the area of project eligibility;
  REDD is defined in VCS 2007.1 as Reduced Emissions from Deforestation and Degradation. The Methodology has that title. REDD projects under the Methodology Framework are divided in three broad activity types: planned deforestation, unplanned deforestation and forest degradation through collection of wood for fuel and production of charcoal. By choosing the appropriate modules, a project-specific methodology can be constructed. The justification of the choice of modules and why they are applicable to the proposed project activity shall be given in the VCS PD. The Methodology includes forest degradation caused only by extraction of wood for fuel. No modules are included for activities to reduce emissions from forest degradation caused by illegal harvesting of trees for timber. Project proponents must be able to show control over the project area and ownership of carbon rights for the project area. All land areas registered under the CDM or under any other carbon trading scheme (both voluntary and compliance-orientated) must be transparently reported and excluded from the project area. The Methodology is not applicable if land is not being converted to an alternative use but will be allowed to naturally regrow. Special requirements are clearly described for applicability in each activity type. A decision tree is given in the Methodology for clear identification for eligibility (see 3.2.1 in the report).

- A process that determines whether the project is additional or not
  For additionality, the VCS approved Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities – T-ADD module is requested to be used by the Methodology. As this tool was approved by the VCS previously, it is not part of this validation. The Methodology requests the assessment and demonstration of additionality to be presented in the VCS PD (see 3.2.3 in the report).

- Determination criteria for the most likely baseline scenario
  The baseline of a REDD project activity is estimated *ex ante*. It can be monitored in a reference area (unplanned deforestation) or proxy area (planned deforestation) for the purpose of periodically adjusting the baseline. Therefore, *Ex-ante* baseline estimations are used in both, the *ex-ante* and *ex-post* estimation of net carbon stock changes and GHG emission reductions. For the baseline, carbon pools have specific modules. Each activity type has its own baseline module:
  - For planned deforestation: BL-PL
    In this case, first the identified agent of planned deforestation needs to prove an immediate site-specific threat of deforestation, with legal permissibility for deforestation and suitability of project area for conversion to alternative non-forest land use. The rate of deforestation calculated and forest areas that are under government control, as well as the areas with likelihood of deforestation, have to be counted, too. The net carbon stock changes in the baseline are equal to the baseline pre-deforestation stock minus the long-term carbon stock after deforestation, and minus the baseline stock that is harvested and stored long-term in wood products. Greenhouse gas emissions are also accounted for.
  - For unplanned deforestation: BL-UP
    In this case, a reference region is requested that is the spatial delineation of the analytic domain from which information about regional rates and spatial patterns of deforestation are obtained, projected into the future and monitored. The reference region requirements are clearly described in relation with the project area. Furthermore, the historical deforestation rate during the historical reference period within the reference region and project area quantification is requested. After location analysis and stratification, a calculation is made for the baseline carbon stock changes. For the final net CO_2 equivalent emissions, greenhouse gas emissions are also added.
  - For forest degradation from extraction of wood for fuel: BL-DFW
    In this case, emissions are calculated from the likely annual volume removed from the forest for fuel wood or for charcoal production in the baseline scenario. This volume requested to be determined through local surveys and interviews. Volume is multiplied by wood density and divided by 0.9 to give the biomass of the tree from which the fuels were cut. The assumption is made that all biomass is collected for fuels apart from leaves, smallest twigs/branches and debris from felling activity (90% of total). Baseline carbon stocks requested to be calculated for the purpose of allowing *ex-post* comparison of stocks (*ex-post* monitoring of deforestation).

- All necessary monitoring aspects related to monitoring and reporting of accurate and reliable GHG emission reductions or removals
  Project proponents requested to include a single monitoring plan in the VCS PD. For monitoring changes in forest cover and carbon stock changes, the monitoring plan shall use the separate module "Monitoring for ex-post greenhouse gas emissions and removals" (M-EXP). All relevant parameters from the modules are requested to be included in the monitoring plan. During monitoring, 10-year revision of the baseline is requested and monitoring of the
    - actual carbon stock changes and greenhouse gas emissions,
    - leakage carbon stock changes and greenhouse gas emissions,
    - *ex-post* net carbon stock changes and greenhouse gas emissions.

Condition prior to the project initiation is required. CL_SQS_25 was raised in the issue to include wide range of forest types in line with VCS 2007.1. Land in the project area has to be qualified as forest at least 10 years before the project start date. The project area can include every type of forests, including forested wetlands (such as bottomland forests, floodplain forests, mangrove forests) as long as they do not grow on peat. If the project area includes a forested wetlands growing on peat (e.g. peat swamp forests), this Methodology is not applicable.

* MoV = Means of Validation, DR= Document Review, I= Interview

The area also needs to be under the control of the project proponents and ownership of carbon rights as the project area has to belong to them.

See Checklist 3 in the Protocol (Appendix B) for the relevant findings.

3.2 Criteria (Scope of Assessment of New Methodologies)

3.2.1 Eligibility Criteria

For VCS eligibility, an easy-to-follow and adequate decision tree is given.

<table>
<tr><td colspan="4">Is the forest land expected to be converted to non-forest land in the baseline case?</td></tr>
<tr><td colspan="2">YES</td><td colspan="2">NO</td></tr>
<tr><td colspan="2">Is the land legally authorized and documented to be converted to non-forest?</td><td colspan="2">Is the forest expected to degrade by fuel wood extraction or charcoal production, in the baseline case</td></tr>
<tr><td>YES</td><td>NO</td><td>YES</td><td>NO</td></tr>
<tr><td>Avoided planned deforestation</td><td>Avoided unplanned deforestation</td><td>Avoided forest degradation</td><td>Proposed project is not a VCS REDD activity currently covered by the module framework</td></tr>
</table>

3.2.2 Baseline Approach

Methods for estimating baseline carbon stock changes and greenhouse gas emissions are provided in three modules:

- for planned deforestation: BL-PL (Ref. 17.)
- for unplanned deforestation: BL-UP (Ref. 18.)
- for forest degradation from extraction of wood for fuel: BL-DFW (Ref. 23.)

All baseline modules meet the VCS and ISO 14064-2:2006 requirements. Always, conservative estimation are taken.
CL_SQS_2 was raised over methane inclusion in the baseline; CL_SQS_16 was raised over a data clarification issue; and CL_SQS_17 was raised over example inclusion.
For further reducing the error if carbon stocks in the project area are not homogeneous, the X-STR (Ref. 29.) module is used for stratification. CL_SQS_25 covers the issue of over-stratification.

3.2.3 Additionality

Project participants shall use T-ADD (Ref. 26.; approved by VCS) to identify credible alternative land use scenarios and to evaluate both, the alternatives and the proposed project scenarios, and to demonstrate the additionality of the project scenario.

3.2.4 Project Boundary

Geographical boundaries

For geographical boundaries, detailed and sufficient information is requested: the name of the project area (e.g., compartment number, allotment number, local name); unique ID for each discrete parcel of land; map of the area; geographic coordinates of each polygon vertex along with the documentation of their accuracy (with error less than or equal to 30 m); total land area; and details of forestland rights holder and user rights.
CL_SQS_3 was raised to fix the geographical boundaries for the project lifetime.

Other than the project boundaries in the Methodology, the procedure for proxy area in case of avoided planned deforestation (ref. 17.); reference region and leakage belt area in case of avoided unplanned deforestation (ref. 18.) are clearly described:
Methods for establishing the boundaries of areas subject to leakage are also set (ref. 21, 18, 27).

Temporal boundaries

The following temporal boundaries were requested in the Methodology: start date and end date of the "historical reference period"; start date and end date of the "crediting period"; and the duration of the monitoring period. The project crediting period can be between 20 and 100 years and has to be reported in the VCS PD.

Carbon pools

A table is given with the list and description of needed carbon pools. It is in line with VCS requests set in Ref. 28.

Carbon pools	Included / Excluded	Justification / Explanation of choice
Above-ground	Included	At minimum, the stock change in the above-ground tree biomass shall be estimated. If the non-herbaceous non-tree aboveground carbon stocks are greater in the post-deforestation stratum than the pre-deforestation stratum, they must be estimated in the post-deforestation stratum.
Below-ground	Included	Should be included as it is always significant, but omission is conservative.
Dead-wood	Included	Shall be included if greater in baseline than project scenario and significant, otherwise can be conservatively omitted.
Harvested wood products	Included	Shall be included if greater in baseline than project scenario and significant, otherwise can be conservatively omitted.
Litter	Included	Generally, not significant, so project proponents can decide to conservatively omit.
Soil organic carbon	included	May be included if emissions are greater in baseline than project scenario and significant. Exclusion is always conservative, but it makes sense to include when avoiding deforestation on highly organic mineral soils and on peats (e.g. peat swamp forests).

For the different pools, adequate modules were created (Ref. 5, 9, 10, 11, 13).

* MoV = Means of Validation, DR= Document Review, I= Interview

Emissions
A table is provided in line with VCS requirements for a list of emission sources.

Sources	Gas	Included/Excluded	Justification / Explanation of choice
Biomass burning	CO_2	Excluded	However, carbon stock decreases due to burning are accounted as a carbon stock change
	CH_4	Included	Non-CO_2 gases emitted from woody biomass burning - it is conservative to exclude in the baseline but must be included in the project case if fire occurs in areas that were projected to be deforested in the baseline.
	N_2O	Included	
Combustion of fossil fuels	CO_2	Included	Can be neglected if excluded from baseline accounting.
	CH_4	Excluded	Potential emissions are negligibly small
	N_2O	Excluded	Potential emissions are negligibly small
Use of fertilizers	CO_2	Excluded	Potential emissions are negligibly small
	CH_4	Excluded	Potential emissions are negligibly small
	N_2O	Included	Can be neglected if excluded from baseline accounting.

The list is coherent and adequate and shall be the integral part of the VCS PD.

3.2.5 Leakage
Four modules have been created to cover the full range of leakage:
- for leakage due to displacement of planned deforestation LK-ASP (Ref. 21.)
- for leakage due to displacement of unplanned deforestation LK-ASU (Ref. 27.)
- for leakage due to displacement of fuel-wood/charcoal collection LK-DFW (Ref. 28.)
- and where the project leads to a decrease in the production of timber, fuel wood or charcoal leakage due to market LK-ME (Ref. 20.)

CAR_SQS_4 has requested editing in Ref. 21, and CL_SQS_20 has been raised over road and river definitions.

3.2.6 Monitoring
A single Monitoring Plan is requested in the VCS PD. M-EXP tool (Ref. 30.) All relevant parameters from the modules are to be included in the monitoring plan.
CAR_SQS_6 has requested some editing changes while CL_SQS_5 were raised over the name change of M-EXP.
Adequate Monitoring Plan procedures are set, with 10-year revision of the baseline monitoring of carbon stock changes and greenhouse gas emissions; leakage; and estimation of ex-post net carbon stock changes and greenhouse gas emissions.
CAR_SQS_5 requested consistency in modules for monitoring parameters; CL_SQS_6 has been raised for monitoring clarification.

* MoV = Means of Validation, DR= Document Review, I= Interview

3.2.7 Data and Parameters

Every module has a table of data and parameters; CAR_SQS_5 requested consistency in modules for monitoring parameters. Now, the tables are coherent and adequate.

3.2.8 Adherence to the Project-level Principles of the VCS Program

Both, Project- and Method-level Principles of the VCS Program were checked. The Methodology is coherent and fulfils all criteria of VCS.

3.3 Comments by Stakeholders

The Stakeholder comments were part of the TÜV-SÜD part of the validation, and it was before the recent VCS requirements update for Stakeholder Comments. TÜV-SÜD had conducted a 30 day stakeholder period: http://www.netinform.de/KE/Wegweiser/Guide2.aspx?ID=6142&Ebene1_ID=49&Ebene2_ID=1978&mode=4

The received comments were sent to VCS and Avoided Deforestation Partners have also addressed them at the time.

* MoV = Means of Validation, DR= Document Review, I= Interview

4 First Validation Conclusion, Assessment Statement

SQS has performed a validation of the Methodology as outlined in the documentation being part of the VCS validation process. This validation was performed on the basis of VCS 2007.1 as well as further criteria given to provide for consistent project operations, monitoring, and reporting (VCS program guidelines (2008), ISO 14064-2 and -3).

The desk review of the Methodology and the additional information gathered during the subsequent interviews and the satisfaction of corrective actions and clarification requests, has provided SQS with sufficient evidence in order to be able to determine the fulfilment of stated criteria.

In our opinion, the Methodology's approach, as outlined in the Framework, is consistent with the VCS requirements. The Methodology correctly applies the approved baseline, additionality and monitoring principles. By the Methodology, the future project activities will result in reductions of greenhouse gas emissions that are real, measurable, and give long-term benefits to the mitigation of climate change.

Emission reductions attributable to projects based on this Methodology will be additional to any that would occur in the absence of the project.

The emission reduction forecast was checked and found conservative.

In summary, it is SQS' opinion that the VCS methodology framework "REDD Methodology Modules" created by Climate Focus, as described in the documentation of the Methodology 2010, meets all relevant VCS 2007.1 and ISO 14064-2 and -3 requirements.

* MoV = Means of Validation, DR= Document Review, I= Interview

5 SQS statement on the second validation findings

During the second validation of the REDD Methodology Modules - in accordance with the VCS Program Normative Document Double Approval Process - Climate Focus on behalf of the methodology developer has engaged with SQS to ensure that SQS statement is based on the final version of the methodology.
The changes during the second validation resulted in a more coherent structure and text throughout the modules. As the first validator, SQS supports the changes resulting from the second validation carried out by Rainforest Alliance [9].
Based on the final version, it is SQS' opinion that the proposed VCS methodology framework "REDD Methodology Modules", created by Avoided Deforestation Partners, meets all relevant VCS requirements for VCS methodologies and VCS AFOLU projects.

SQS recommends the final Methodology, version 1.0, as dated from 24 November 2010 for approval by VCS.

* MoV = Means of Validation, DR= Document Review, I= Interview

Appendix A: Certificates of Competence

Name: Mr Oliver Stankiewitz

Scopes of expertise:		
1	Energy industries (renewable/non-renewable sources)	X
	TA 1.1: Thermal energy generation from fossil fuels as well as thermal energy from solar	□
	TA 1.2: Energy generation from renewable energy sources	X
	TA 1.3: Other energy industries	□
2	Energy distribution	X
	TA 2.1: Electricity distribution	□
	TA 2.2: Heat distribution	X
3	Energy demand	X
	TA 3: Energy demand	X
4	Manufacturing	□
	TA 4.1: Cement sector	□
	TA 4.2: Aluminum	□
	TA 4.3: Iron and steel	□
	TA 4.4: Refinery	□
	TA 4.5: Other manufacturing industries	□
5	Chemical production	□
	TA 5.1: Chemical process industries	□
6	Construction	X
	TA 6.1: Construction	X
7	Transport	□
	TA 7.1: Transport	□
8	Mining/mineral production	□
	TA 8.1: Mining and mineral processes, excluding those included in TA 8.2 below	□
	TA 8.2: Oil and gas industry, coal mine methane recovery and use	□
9	Metal production	□
	TA 9.1: Metal production	□
10	Fugitive emissions from fuels	□
	TA 10.1: Mining and mineral processes, excluding those included in TA 10.2 below	□
	TA 10.2: Oil and gas industry, coal mine methane recovery and use	□
11	Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	□
	TA 11.1: Chemical process industries	□
12	Solvent use	□
	TA 12.1: Chemical process industries	□
13	Waste handling and disposal	X
	TA 13.1: Waste handling and disposal	X
14	Afforestation and reforestation	X
	TA 14.1: Forestry	X
15	Agriculture	X
	TA 15.1: Agriculture	X

* MoV = Means of Validation, DR= Document Review, I= Interview

Name: Mr David Gazdag

Scopes of expertise:

1	Energy industries (renewable/non-renewable sources)	☐
	TA 1.1: Thermal energy generation from fossil fuels as well as thermal energy from solar	☐
	TA 1.2: Energy generation from renewable energy sources	☐
	TA 1.3: Other energy industries	☐
2	Energy distribution	☐
	TA 2.1: Electricity distribution	☐
	TA 2.2: Heat distribution	☐
3	Energy demand	☐
	TA 3: Energy demand	☐
4	Manufacturing	☐
	TA 4.1: Cement sector	☐
	TA 4.2: Aluminum	☐
	TA 4.3: Iron and steel	☐
	TA 4.4: Refinery	☐
	TA 4.5: Other manufacturing industries	☐
5	Chemical production	☐
	TA 5.1: Chemical process industries	☐
6	Construction	☐
	TA 6.1: Construction	☐
7	Transport	☐
	TA 7.1: Transport	☐
8	Mining/mineral production	☐
	TA 8.1: Mining and mineral processes, excluding those included in TA 8.2 below	☐
	TA 8.2: Oil and gas industry, coal mine methane recovery and use	☐
9	Metal production	☐
	TA 9.1: Metal production	☐
10	Fugitive emissions from fuels	☐
	TA 10.1: Mining and mineral processes, excluding those included in TA 10.2 below	☐
	TA 10.2: Oil and gas industry, coal mine methane recovery and use	☐
11	Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	☐
	TA 11.1: Chemical process industries	☐
12	Solvent use	☐
	TA 12.1: Chemical process industries	☐
13	Waste handling and disposal	☐
	TA 13.1: Waste handling and disposal	☐
14	Afforestation and reforestation	X
	TA 14.1: Forestry	X
15	Agriculture	☐
	TA 15.1: Agriculture	☐

* MoV = Means of Validation, DR= Document Review, I= Interview

Name: Mr Oliver Gardi

Scopes of expertise:

1	Energy industries (renewable/non-renewable sources)	☐
	TA 1.1: Thermal energy generation from fossil fuels as well as thermal energy from solar	☐
	TA 1.2: Energy generation from renewable energy sources	☐
	TA 1.3: Other energy industries	☐
2	Energy distribution	☐
	TA 2.1: Electricity distribution	☐
	TA 2.2: Heat distribution	☐
3	Energy demand	☐
	TA 3: Energy demand	☐
4	Manufacturing	☐
	TA 4.1: Cement sector	☐
	TA 4.2: Aluminum	☐
	TA 4.3: Iron and steel	☐
	TA 4.4: Refinery	☐
	TA 4.5: Other manufacturing industries	☐
5	Chemical production	☐
	TA 5.1: Chemical process industries	☐
6	Construction	☐
	TA 6.1: Construction	☐
7	Transport	☐
	TA 7.1: Transport	☐
8	Mining/mineral production	☐
	TA 8.1: Mining and mineral processes, excluding those included in TA 8.2 below	☐
	TA 8.2: Oil and gas industry, coal mine methane recovery and use	☐
9	Metal production	☐
	TA 9.1: Metal production	☐
10	Fugitive emissions from fuels	☐
	TA 10.1: Mining and mineral processes, excluding those included in TA 10.2 below	☐
	TA 10.2: Oil and gas industry, coal mine methane recovery and use	☐
11	Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	☐
	TA 11.1: Chemical process industries	☐
12	Solvent use	☐
	TA 12.1: Chemical process industries	☐
13	Waste handling and disposal	☐
	TA 13.1: Waste handling and disposal	☐
14	Afforestation and reforestation	X
	TA 14.1: Forestry	X
15	Agriculture	☐
	TA 15.1: Agriculture	☐

* MoV = Means of Validation, DR= Document Review, I= Interview

Appendix B: Protocol

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Validation of REDD methodology against the Voluntary Carbon Standard (VCS)

Scope

- All 6 Kyoto Protocol greenhouse gases
- All technologies supported by an approved VCS Program methodology, incl. AFOLU project types as set out on www.v-c-s.org
- Any approved GHG Programs
- Project category which is/are part of an approved GHG Program
- Project methodologies, not part of an approved GHG Program, when approved under the VCS Program through the double approval process
- Excluded from the scope are:
  - Project(s) that can reasonably be assumed to have generated GHG emissions primarily for the purpose of their subsequent reduction, removal or destruction
  - Project(s) that have created another form of environmental credit (e.g. renewable energy certificates) unless they provide a letter from the program operator that the credit has not been used and has been cancelled.

Normative References

[1] The Voluntary Carbon Standard (VCS) 2007.1 (18 November 2008) (Ref. 1.)
[2] Voluntary Carbon Standard Program Guidelines 2007.1 (18 November 2008) (Ref. 39.)
[3] ISO 14064-2:2006 – Specification with guidance at project level for quantification, monitoring and reporting of GHG emission reductions or removal enhancements (Ref. 40.)
[4] ISO 14064-3:2006 – Specification with guidance for the validation and verification of GHG assertions (Ref.41.)
[5] Voluntary Carbon Standard – Guidance for Agriculture, Forestry and Other Land Use Projects (VCS 2007.1, 2008) (Ref. 24.)
[6] Voluntary Carbon Standard – Tool for AFOLU Methodological Issues (Ref. 38.)
[7] GHG Protocol for Project Accounting, 2005, Chapter 7 guidance related to additionality test 1 common practice (Ref. 42.)

Methodology

[8] REDD Methodology Modules, VCS Methodology. Version 1.0. November 24th 2010.

Second Validation Findings

[9] Rainforest Alliance Second Validation Report REDD Methodology Modules. November 26th 2010.

This validation protocol must be seen in conjunction with the Voluntary Carbon Standard (VCS) and the VCS Validation Report template.
The entries in the checklist should be adjusted and amended as appropriate to prepare for the validation of a particular project.

* MoV = Means of Validation, DR= Document Review, I= Interview

Checklist 1 VCS Program Specific Requirements

REQUIREMENT	Ref.	MoV*	Draft Concl	Final Concl
1. Are the methodology element documentation, in English?	1, 2	DR	OK	OK
2. Have the GHG emission reductions already occurred and been verified (no forward crediting of voluntary carbon units - VCUs)?			NA	NA
In case of AFOLU (agriculture, forestry and other land use) projects: continue with questions 3 to 7.				
3. Has the latest version of the "Tool for AFOLU methodological issues" for the determination of project type and land eligibility, project boundary, carbon pools, baseline, leakage and net project GHG benefits, been correctly applied by the project proponent?	1, 2, 5, 9, 10, 11, 17, 18, 20, 21, 28, 29, 38	DR	OK	OK
4. Have potential negative environmental, social and economic impacts been identified and steps been taken to mitigate them prior the generation of VCUs?			NA	NA
5. Is there documented evidence provided in the VCS PD, that no ARR (afforestation, reforestation and revegetation) or ALM (agricultural land mgt.) project areas were cleared of native ecosystems within 10 years period prior to the proposed project start date?			NA	NA
6. Has the risk of non-permanence been analysed and adequate buffer of non-tradable AFOLU carbon credits been established, using the latest version of and correctly applying the "Tool for AFOLU non-permanence risk analysis and buffer determination"?	1, 2, 4	DR	OK	OK
In case one of the following VCS programmes: new methodologies, risk assessment to determine buffer of non-tradable AFOLU carbon credits, IFM (improved forest mgt.) & REDD (reduced emissions from deforestation and degradation) market leakage assessments, new tools, and additionality performance standards.				
7. Have the above undergone double approval process by two different validators or verifiers (1st one appointed by project proponent, 2nd one appointed by VCS secretariat on behalf of the VCS board) accredited for the VCS program?	1, 2,	DR	OK	OK
Comment: This is the 1st validation in the double approval process of the Methodology.				
8. Has there been unanimous agreement between the validators or verifiers completing the 1st and 2nd assessment?			NA	NA

* MoV = Means of Validation, DR= Document Review, I= Interview

Checklist 2 Project Level Requirements (based on VCS 2007.1, chapter 5)

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
A. Principles: The application of the following principles is fundamental to ensure GHG-related information is a true and fair account.				
A.1. Relevance: Have the GHG sources / sinks / reservoirs, data and methodologies been selected appropriately to the needs of the intended user?	2, 5, 9, 10, 11, 13, 17	DR	OK	OK
Comment: All GHG sources/sinks/reservoirs relevant for REDD activities were selected.				
A.2. Completeness: Have all relevant GHG emissions / removals and all relevant information to support criteria and procedures been included?	2, 5, 9, 10, 11, 13, 15, 17, CL_SQS_1, CL_SQS_2	DR	CL	OK
Comment: See CL_SQS_1 for the status of definitions; see CL_SQS_2 for the methane emission. All relevant GHG information was included.				
A.3. Consistency: Are meaningful comparisons in GHG-related information made possible?	2, 5, 9, 10, 11, 13, 17, 18, 20, 27	DR	OK	OK
Comment: Stocks, baselines, emissions and leakages are covered in the methodology framework.				
A.4. Accuracy: Have bias and uncertainties been reduced as far as practical?	2, 5, 9, 10, 11, 13, 15, 17, 18, 20, 27	DR	OK	OK
Comment: Uncertainties were reduced using the most recent techniques.				
A.5. Transparency: Has sufficient and appropriate GHG-related information been disclosed, allowing making decisions with reasonable confidence?	2, 5, 9, 10, 11, 13, 17, 18, 20, 27	DR	OK	OK
Comment: Methodological guidance is transparent.				
A.6. Conservativeness: Have conservative assumptions, values and procedures been used (no overestimation of GHG emission reductions / removal enhancements)?	2, 5, 9, 10, 11, 13, 15, 17, 18, 20, 27	DR	OK	OK
Comment: All assumptions/estimations used in the methodology framework are conservative.				
B. General requirements				
B.1. Has an approved VCS program methodology or a methodology from an approved GHG program been applied?	2, 3. 4, 16, 26, 38, 39	DR	OK	OK
Comment: Where applicable, existing and approved VCS or CDM tools were used.				
B.2. Have (if any) limitations in application by time or geography of approved (VCS Program, other approved GHG program) methodologies been taken into consideration?	2, 3, 4, 5, 15, 21, 27, 11,	DR	OK	OK
Comment: In general, the AR-CDM methodologies were considered and used when possible. In other cases, this was not applicable. For soil a different approach was needed as soil disturbance in project case is not applicable.				
Project start date:				

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
In case of validation / verification against VCS version 1 (VCS v1)				
B.3. Has the validation of the project been completed or contracted before 19 November 2007?			NA	NA
Comment:				
B.4. For contracts entered in before 19 November 2007: Has the validation been completed before 19 May 2008 and has any proof been provided of contracting prior to 19 November 2007?			NA	NA
Comment:				
B.5. In case the project has been validated under VCS v1: Has the project been grandfathered into VCS 2007.1?			NA	NA
Comment:				
B.6. Has the verification of the project for that specific single monitoring period been completed or contracted before 19 November 2007?			NA	NA
Comment:				
B.7. Has it been ensured that future monitoring periods be verified against VCS 2007.1?			NA	NA
Comment:				
B.8. In case of projects validated against VCS v1, but not having contracted a verifier for that specific single monitoring period by 19 November 2007: Has it been assured the project will be verified against VCS 2007.1?			NA	NA
Comment:				
In case of validation / verification against VCS 2007.1 and non-AFOLU projects				
B.9. Is the project start date after 1 January 2002?			NA	NA
Comment:				
B.10. Is there any proof that the project validation shall be completed within two years of the projects start date or has been contracted or completed before 19 November 2008?			NA	NA
Comment:				
B.11. In case of validation contracts entered into before 19 November 2008: Is there any credible demonstration, that the project validation shall be completed by 19 November 2009 and is there any proof provided of contracting prior to 19 November 2008?			NA	NA

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:				
In case validation / verification against VCS 2007.1 and AFOLU projects with start date earlier than 1 January 2002				
B.12. Is there any credible demonstration, that the project validation and verification will be completed by 1 October 2010?			NA	NA
Comment:				
B.13. Is there any verifiable proof that the project was designed and implemented as a climate change mitigation project right from its inception?			NA	NA
Comment:				
B.14. Did the project apply an externally reviewed methodology and engage an independent carbon-monitoring expert to assess and quantify the project's baseline scenario and net emissions reductions or removals, prior to 1 January 2002?			NA	NA
Comment:				
B.15. In case of a proposed methodology not approved by the VCS Program: Has the methodology been approved through the double approval process?			NA	NA
Comment:				
B.16. In case of projects included in an emission trading program or taking place in a jurisdiction or sector with binding GHG emission limits: Has any evidence been provided that the GHG reductions/removals have or will not be used in the emission trading program or for compliance with binding GHG emission limits? e.g. 1) by a letter from the program operator or designated national authority confirming that the emission reductions have been cancelled from the program or national cap; 2) by giving evidence of purchase and cancellation of GHG allowances equivalent to the GHG emission reductions generated by the project related to the program or national cap			NA	NA
Comment:				
B.17. Is it sure, that the project proponent does not claim GHG credits from one project under more than one GHG program?			NA	NA
Comment:				
In case of projects rejected by other GHG programs due to procedural or eligibility requirements, where the GHG program applied has been approved by the VCS board.				

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
B.18. Does the VCS PD state all GHG programs, which the project has applied for credits and why the project was rejected?			NA	NA
Comment:				
B.19. Have all actual rejection document(s) incl. any additional explanations been provided?			NA	NA
Comment:				
B.20. Is the project validated against VCS 2007.1?			NA	NA
Comment:				
In case of projects rejected by other GHG programs due to procedural or eligibility requirements, where the GHG program applied has NOT been approved by the VCS board.				
B.21. Does the project methodology comply with a VCS Program methodology or has it been approved through the double approval process?			NA	NA
Comment:				
B.22. Does the VCS PD state all GHG programs, which the project has applied for credits and why the project was rejected?			NA	NA
Comment:				
B.23. Have all actual rejection document(s) incl. any additional explanations been provided?			NA	NA
Comment:				
B.24. Is the project validated against VCS 2007.1?			NA	NA
Comment:				
Project crediting period:				
B.25. Is the project crediting start date after 28 March 2006?			NA	NA
Comment:				
C. Methodology deviations (if any)				
C.1. What is the impact of any methodology deviations on the conservativeness of baseline scenario(s), additionality determination, included GHG sources / sinks / reservoirs and on criteria and procedures to quantify data leading to GHG reductions?			NA	NA
Comment:				
C.2. Do the deviations lead to an increase of data accuracy?			NA	NA

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:				
D. Methodology revisions (if any)				
D.1. In case of VCS Program methodologies: Have any revisions been approved through the double approval process?			NA	NA
Comment:				
D.2. In case of other GHG program methodologies: Have any revisions been approved as per the requirements of the applicable GHG program?			NA	NA
Comment:				
E. Standards and factors				
E.1. Are they publicly available from reputable and recognised sources (e.g. IPCC, published government data)?	2, 6, 7, 36	DR	OK	OK
Comment:	High quality publicly available data was used from IPCC and peer reviewed literature.			
E.2. Have they been reviewed as part of their publication by a recognised competent organization?	2	DR	OK	OK
Comment:	Climate Focus has brought together a group of organisations from a broad range of the field.			
F. Grouped projects				
F.1. Does the VCS PD include a description of the central GHG information system and controls associated with the project and its monitoring?			NA	NA
Comment:				
F.2. Does the central GHG information system and controls include items identified in ISO 14064-3:2006, clause 4.5?			NA	NA
Comment:				
G. Content of the VCS methodology element documentation				
G.1. Is there any statement whether the project has applied for GHG credits through any other GHG program and the success of any of these applications?			NA	NA
Comment:				

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
G.2. In case above is yes: Does the VCS PD include proof of registration and does the GHG program operator provide a written guarantee (incl. in the VCS PD) that any GHG reductions shall not have been previously retired within the operator's GHG program and that the reductions shall be cancelled so that they cannot be longer used within the operator's GHG program and hence shall only be accounted for under a VCS registry?			NA	NA
Comment:				
G.3. Does the VCS PD or **the methodology documentation** contain one of the following Proof of Title?	2, CAR_SQS_1		CAR	OK

Checklist Proof of Title	Yes/No
Legislative right	☐
Right under local common law	☐
Ownership of the plant, equipment and/or process generating the GHG reductions	☐
Contractual arrangement with the owner of the plant, equipment or process that grants all reductions to the proponent	Yes

Comment:	See CAR_SQS_1 for using VCS PD as appropriate. "Project proponents must be able to show control over the project area and ownership of carbon rights for the project area."			
G.4. Does the **methodology** (project) description meet content and layout requirements of the most recent VCS PD template?	1,2	DR	OK	OK
Comment:	The methodology follows the VCS PD requirements.			
G.5. Have **methodology** (project) title, purpose(s), and objective(s) been specified?	2	DR	OK	OK
Comment:	'REDD Methodology Modules' as title and REDD as main purpose is specified. The objective to constitute a complete REDD baseline and monitoring methodology is also stated.			
G.6. Has the type of methodology (GHG project) been specified?	2	DR	OK	OK
Comment:	REDD is specified. REDD projects under the Methodology Framework are divided in three broad activity types: unplanned deforestation, planned deforestation and forest degradation through collection of wood for fuel and production of charcoal.			
G.7. Has the project location incl. geographic and physical information allowing unique identification and delineation of the project's specific extent been accurately required?	2, 29, CL_SQS_3, CL_SQS_25	DR	CL	OK
Comment:	See CL_SQS_3 for geographic boundary and CAR_SQS_25 for stratification description. Project boundaries and stratification requirements were described.			
G.8. Have the conditions prior to project initiation been requested?	2, 9, 10, 11, CL_SQS_28	DR	OK	OK

* MoV = Means of Validation, DR= Document Review, I= Interview

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment: See CL_SQS_25 for forest types. Prior conditions are required.				
G.9. Has a description been given of how the projects based on the methodology will achieve GHG reductions and /or removal enhancements?	2	DR	OK	OK
Comment: Detailed modular structure is given to describe the emission reduction.				
G.10. Have project technologies, products, services and the expected level of activity been described?			NA	NA
Comment:				
G.11. Have the aggregated GHG reductions and removal enhancements likely to occur from the project been stated in tonnes of CO2-Eq.			NA	NA
Comment:				
G.12. Have risks that may substantially affect the project's GHG reductions been identified?	2, 31, 5, CL_SQS_26, CL_SQS_27, CAR_SQS_2, CAR_SQS_3	DR	CL	OK
Comment: See CL_SQS_26 for the formula and CL_SQS_27 for some reference clarification. See CAR_SQS_2 and CAR_SQS_3 for clear reference to X-UNC module. Specific uncertainty module was created.				
G.13. Have roles and responsibilities, incl. contact information of the project proponent, other project participants, and relevant regulator(s) and/or administrators of any GHG program(s) to which the **methodology** (project) subscribes been included?		D	NA	NA
Comment:				
G.14. Has any information relevant for the eligibility of the **methodology** (project) under a GHG program (and quantification of GHG reductions) incl. legislative, technical, economic, sectoral, socio-cultural, environmental, geographic, site-specific, and temporal information been included?			NA	NA

Checklist Eligibility Test	Yes/No
legislative	Y
technical	Y
economic	Y
sectoral	Y
socio-cultural	Y
environmental	Y
geographic	Y
site-specific	Y
temporal	Y

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:				
G.15. Has a summary of an environmental impact assessment been included (if required by applicable legislation or regulation)?			NA	NA
Comment:				
G.16. Have any relevant outcomes from stakeholder consultations and mechanisms for on-going communication been included?	2	DR	OK	OK
Comment:	During the validation process, the developer communicated with stakeholders, future PPs. TÜV-SÜD opened its stakeholders comments and VCS only established its update on stakeholder comments after the validation had started.			
G.17. Does the PD include a chronological plan for the date of initiating project activities, date of project termination, monitoring and reporting frequency, project period incl. relevant project activities in each step of the project cycle?			NA	NA
Comment:				
G.18. Does the PD include relevant local laws and regulations related to the project and demonstration of compliance with them?			NA	NA
Comment:				
G.19. Does any information requested as commercially sensitive meets the following definition?: Trade secrets, financial, commercial, scientific, technical or other information whose disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates.			NA	NA
Comment:				
G.20. In case of AFOLU **methodology** (project) excl. ALM projects: Does the VCS PD or **the methodology documentation** include a (project) risk analysis prepared in accordance with the most recent version of the "Tool for AFOLU non-permanence risk analysis and buffer determination" and "Guidance for agriculture, forestry and other land use projects (2007.1, 2008)"?	2, 4, 24, CL_SQS_4	DR	CL	OK
Comment:	See CL_SQS_4 for an issue related to the "Tool for AFOLU non-permanence risk analysis and buffer determination". The methodology was created in line with "Tool for AFOLU non-permanence risk analysis and buffer determination" and "Guidance for agriculture, forestry and other land use projects (2007.1, 2008)".			

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
H. Additonality				
H.1. Which test has been used to demonstrate additionality?	2, 26	DR	OK	OK

Checklist Additionality test	Yes/No
Project test	Yes
Performance test	No
Technology test	No

Comment:	The VCS approved Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities is used.

H.2. In case project test is used: Have the following requirements been met?	2, 26	DR	OK	OK

Checklist project test requirements	Yes/No
Regulatory surplus: project is not mandated by any enforced law, statute or other regulatory framework	Yes
One (or) more distinctive barrier(s): Investment barrier: Project faces capital or investment return constraints that can be overcome by the additional revenues generated by the VCUs. Technological barrier: Project faces technology-related barriers to its implementation. Institutional barrier: Project faces financial, organizational, cultural or social barriers that the VCU revenue stream can help overcome.	Yes
Common practice: Project type is not common practice in sector/region, compared with projects that have received no carbon finance. If it is common practice, barriers have to be identified. Demonstration that project is not common practice shall be based on [6].	Yes

Comment:	

H.3. In case performance test is used: Have the following requirements been met?			NA	NA

Checklist perfomance test requirements	Yes/No
Regulatory surplus: project is not mandated by any enforced law, statute or other regulatory framework	☐
Performance standard: Emission generated per unit of project output shall be below the level that has been approved by the VCS program for the product, service, sector or industry (level defined to ensure that project is not business-as-usual). (15/06/2009: currently no performance standard additionality methodologies have been approved)	☐

Comment:	

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
H.4. In case technology test is used: Have the following requirements been met?			NA	NA

Checklist technology test requirements	Yes/No
Regulatory surplus: project is not mandated by any enforced law, statue or other regulatory framework	☐
Technology additionality: project and its location is contained in the list of project types and applicable areas approved as being additional by the VCS Program (15/06/2009: currently no project types approved under the positive technology list)	☐

Comment:	

I. Baseline				
I.1. Has the most conservative baseline scenario been selected based on the requirements in the applicable VCS methodology?	2, 15, 17, 18, 23	DR	OK	OK
Comment:	All 3 baseline modules request the most conservative baseline scenarios to be followed. In BL-UP specific conservative approach is prescribed where no location analysis is conducted. For post-deforestation land uses the highest long-term carbon stocks considered – conservatively. In BL-DFW the conservative assumption that the rate of fuelwood collection and/or charcoal production will remain constant from the historic period through the baseline period has been requested. The use of the significance tool also results in conservative estimations.			
I.2. Does the baseline set out the geographic scope as applicable to the project?	2, 17, 18, 23	DR	OK	OK
Comment:	Land in the project area has qualified as forest at least 10 years before the project starting date. The project area can include forested wetlands (such as bottomland forests, floodplain forests, mangrove forests) as long as they do not grow on peat. If the project area includes a forested wetlands growing on peat (e.g. peat swamp forests), this methodology is not applicable.			
I.3. Does the project proponent credibly demonstrate compliance with all relevant regulations, legislation and project approvals (e.g. environmental permits)?			NA	NA
Comment:				

J. Monitoring				
J.1. Is there any credible proof that the project has established and maintains criteria and procedures for obtaining, recording, compiling and analysing data and information for quantifying and reporting GHG emission reductions / removals relevant for the project and baseline scenario (e.g. GHG information system)?	2, 30, CAR_SQS_6, CL_SQS_5	DR	CAR	OK

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:	Specific mandatory module was created for transparent monitoring *ex post* emissions and removals of GHGs. The module monitors the area of forest land converted to non-forest land, the area of forest land undergoing loss in carbon stock from degradation activities and the area of forest land undergoing gain in carbon stock from enhancement activities. For accuracy, the same or better quality source of remotely sensed data and data analysis techniques must be used within the period for which the baseline is fixed. See CAR_SQS_6 for editing changes and CL_SQS_5 for name and role clarification of the M-EXP module.			
J.2. Are the monitoring criteria and procedures applied on a regular basis during project implementation?	2, 30, CL_SQS_6	DR	CL	OK
Comment:	See CL_SQS_6 for monitoring clarification. Regular monitoring is required, measurement frequency is given to each unit. Specifically: every 10 years the baseline must be revised.			
J.3. Do the monitoring procedures include the purpose of monitoring?	2, 30	DR	OK	OK
Comment:	Monitoring procedures clearly indicate the purpose of monitoring. The module monitors the area of forest land converted to non-forest land, the area of forest land undergoing loss in carbon stock from degradation activities, and the area of forest land undergoing gain in carbon stock from enhancement activities.			
J.4. Do the monitoring procedures include types of data and information to be reported incl. units of measurement?	2, 30, CAR_SQS_5	DR	CAR	OK
Comment:	See CAR_SQS_5 for consistency in modules for monitored parameters. Data and parameters are given in detailed table.			
J.5. Do the monitoring procedures include the origin of data?	2, 30	DR	OK	OK
Comment:	Source of data is described.			
J.6. Do the monitoring procedures include monitoring methodologies incl. estimation, modeling, measurement or calculation approaches?	2, 30	DR	OK	OK
Comment:	Monitoring procedures are given, including remote sensing, data processing, interpretation and analyses.			
J.7. Do the monitoring procedures include times and periods, considering the needs of intended users?	2, 30	DR	OK	OK
Comment:	Measurement frequency is given to each unit.			
J.8. Do the monitoring procedures include monitoring roles and responsibilities?	2, 30	DR	OK	OK
Comment:	The Methodology requests organisation and responsibilities of the parties involved in all of the monitoring.			
J.9. Do the monitoring procedures include GHG information management systems, incl. the location and retention of stored data?	2, 30	DR	OK	OK
Comment:	The Methodology requests overview of data collection procedures, quality control and quality assurance procedure, data archiving. A monitoring plan is also needed to describe and cover these issues.			
J.10. In case measurement and monitoring equipment is used: Is it ensured that the equipment is calibrated acc. to current good practice?	2, 30, 37	DR	OK	OK
Comment:	Current good practice use is requested to be followed as appropriate.			

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
K. Monitoring reports for the GHG project				
K.1. Do the monitoring reports include all the monitoring data, calculations, estimations, conversion factors and other standard factors as defined in the monitoring clause of the applied VCS Program methodology and set out in the VCS PD?			NA	NA
Comment:				
L. Records relating to the project				
L.1. Are all documents and records kept in a secure and retrievable manner for at least two years after the end of the project crediting period?			NA	NA
Comment:				
M. Project specific issues Not assignable to checklist 1 or checklist 2 (chapters A – L) of this protocol				
M.1. Average plant loading factors are missing in tables "sensitivity analysis"			NA	NA
Comment:				
M.2. Information about the "Power Portfolio" of power generation companies is missing in section 2.5 of PD			NA	NA
Comment:				

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Checklist 3 Methodologies (based on VCS 2007.1, chapter 6, sections 6.1-6.5)

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
N. General requirements				
N.1. Does the VCS Program methodology include a. applicability criteria that defines the area of project eligibility; b. a process that determines whether the project is additional or not; c. determination criteria for the most likely baseline scenario; and d. all necessary monitoring aspects related to monitoring and reporting of accurate and reliable GHG emission reductions or removals?	2, 17, 18, 23, 30, 39	DR	OK	OK
Comment:	All points checked, general VCS requirements for methodologies are met. For short description of how the listed areas covered, see 3.1.2 in the report.			
N.2. Is the methodology informed by a comparative assessment of the project and its alternatives (i.e. at a minimum, a comparative assessment of the implementation barriers and net benefits faced by the project and its alternatives) in order to identify the baseline scenario?	2, 17, 18, 23, 26 30, 39	DR	OK	OK
Comment:	For additionality VCS approved Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities is used; that includes both, investment and barrier analysis.			
O. Identifying GHG sources, sinks and reservoirs relevant to VCS methodologies Text taken from ISO 14064-2:2006, clause 5.3.				
O.1. Has the methodology selected or established criteria and procedures for identifying and assessing GHG sources, sinks and reservoirs controlled, related to, or affected by the project?	2, 17, 18, 20, 21, 23, 27, 28, 30, 39	DR	OK	OK
Comment:	Detailed procedures for identification and assessing are given in the methodology for relevant GHG sources, carbon stocks and leakage.			
O.2. Does the VCS PD required to include identification and assessment of GHG sources, sinks and reservoirs as being: a. controlled by the project proponent; b. related to the GHG project; or c. affected by the GHG project?	2, 15, 16, 17, 18, 21, 23, 27	DR	OK	OK
Comment:	All significant sources and carbon stocks are required to be included. To identify significance a significance tool is used. See 3.2.4 in the report.			
P. Determine the baseline scenario relevant to VCS methodologies Text partly taken from ISO 14064-2:2006, clause 5.4. and clause 5.5.				
P.1. Has the project proponent selected the most conservative baseline scenario (i.e. what most likely would have occurred in the absence of the project) for the methodology?	2, 17, 18, 23	DR	OK	OK
Comment:	Always, a conservative approach is used.			
P.2. Does the principle of conservativeness as set out in clause 3.7 of ISO 14064-2:2006 apply?	2, 17, 18, 23	DR	OK	OK

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment: Always, conservative conservative assumptions, values and procedures were used to ensure that GHG emission reductions or removal enhancements are not overestimated.				
P.3. Has the methodology selected or established criteria and procedures for identifying and assessing potential baseline scenarios considering the following: a. the project description, including identified GHG sources, sinks and reservoirs; b. existing and alternative project types, activities and technologies providing equivalent type and level of activity of products or services to the project; c. data availability, reliability and limitations; d. other relevant information concerning present or future conditions, such as legislative, technical, economic, socio-cultural, environmental, geographic, site-specific and temporal assumptions or projections?	2, 3, 5, 9, 10, 11, 13, 17, 18, 23, 33	DR	OK	OK
Comment: a) Project is described in each case, for pools separate tool modules used and other GHG emission is included b) Different baseline modules were created for each project type c) Different data is used, especially in different baseline modules, but reliability and limitations are always considered (better or same source needed, reference region is requested etc.). d) The baseline is revision is requested every 10 years, future conditions are considered.				
P.4. Has the methodology demonstrated equivalence in type and level of activity of products or services provided between the project and the baseline scenario and has he explained, as appropriate, any significant differences between the project and the baseline scenario?	2, 17, 18, 23, 30	DR	OK	OK
Comment: In REDD, it is in general obvious as in the baseline forests are disappearing, while in the project case forests remain intact. The differences are clear and the baseline and ex-post monitoring is also based on this.				
P.5. Has the methodology selected or established, explained and applied criteria and procedures for identifying and justifying the baseline scenario?	2, 17, 18, 23	DR	OK	OK
Comment: The methodology in each baseline module clearly established criteria to identify and justify the baseline scenario.				
P.6. Has the project proponent selected the assumptions, values and procedures that help ensure that GHG emission reductions or removal enhancements are not overestimated?	2, 17, 18, 23	DR	OK	OK
Comment: Always, conservative estimations are made in the methodology in all baseline modules.				
P.7. Has the methodology selected or established, justified and applied criteria and procedures for demonstrating that the project results in GHG emission reductions or removal enhancements are additional to what would occur in the baseline scenario?	2, 17, 18, 23, 26	DR	OK	OK

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:	Additionality is clearly justified trough the VCS approved additionality tool.			
P.8. Does the baseline scenario set out the geographic scope as applicable to the methodology?	2, 17, 18, 20, 21, 23, 27, 28, 31	DR	OK	OK
Comment:	Land in the project area has qualified as forest at least 10 years before the project starting date. The project area can include forested wetlands as long as nothing is grown on peat. If the project area includes a forested wetlands growing on peat, this methodology is not applicable.			
P.9. Has the methodology identified GHG sources, sinks, and reservoirs relevant to the baseline scenario a. considered criteria and procedures used for identifying the GHG sources sinks and reservoirs relevant for the project; b. if necessary, explained and applied additional criteria for identifying relevant baseline GHG sources, sinks and reservoirs; and c. compared the project's identified GHG sources, sinks and reservoirs with those identified in the baseline scenario?	2, 5, 9, 10, 11, 17, 18, 23	DR	OK	OK
Comment:	All baseline modules identified the relevant baseline GHG sources for the tables of carbon pools and emission sources, see 3.2.1 report.			
Q. Additionality				
Q.1. Does the methodology describe how it is additional based on the additionality requirements in Checklist 2 Project Level Requirements, section H?	2, 26, Checklist 2 section H	DR	OK	OK
Comment:	Yes, the methodology has an additionality tool, see results above in Checklist 2 Project Level Requirements, section H.			
Q.2. Does the methodology describe quantification of the overall GHG emission reductions and removal enhancements?	2, 16	DR	OK	OK
Comment:	Yes, Calculation of Voluntary Carbon Units and of the Buffer is described with the Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination.			
Q.3. Does the methodology reqests data quality management?	2, 26, Checklist 2 section H	DR	OK	OK
Comment:	Yes, quality control and quality assurance procedure and data archiving are reqested in the monitoring plan.			

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Checklist 4 Requirements for AFOLU Methodological Issues Guidance for Agriculture, Forestry and Other Land Use Projects (REDD only)

CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
R. Step 0: General methodolocial guidance				
R.1. Does the (ex-ante) determination and quantification of the baseline and project scenario (including the leakage assessment) follow either relevant IPCC 2006 Guidelines for AFOLU, or approved CDM and VCS methodologies? (Comment: An ex-ante calculation of the net carbon benefits of the project is only required to determine whether decreases in carbon pools or increases in GHG emissions are insignificant and need not be measured and monitored.)	2, 5, 7, 8, 9, 10, 11, 13, 17, 18, 20, 21, 23, 27, 28, 30, CL_SQS_11, CL_SQS_13	DR	CL	OK
Comment:	See CL_SQS_11 for clarification on a specific deviation from IPCC and CL_SQS_13 a re-insertion of IPCC stock change factors. In general, IPCC and CDM guidelines are considered.			
R.2. For AFOLU projects: Are all significant GHG sources and leakage measured, estimated and monitored in both the baseline and project case? (Comment: "Insignificant" GHG sources do not have to be accounted for if together such omitted decreases in carbon pools and increases in GHG emissions amount to less than 5% of the total CO2-eq benefits generated by the project).	2, 5, 7, 8, 9, 10, 11, 13, 17, 18, 20, 21, 23, 27, 28, 30, CL_SQS_10	DR	CL	OK
Comment:	See CL_SQS_10 for clarification of using data. All significant GHG sources and leakages are measured, estimated and monitored, significance are tested.			
R.3. If pools are excluded: Does the exclusion lead to conservative estimates of the number of credits carbon generated?	2, 5, 7, 8, 9, 10, 11, 13, 15, 17, 18, 20, 21, 23, 27, 28, 30,	DR	OK	OK
Comment:	Below-ground, dead-wood, litter, soil organic carbon can always be excluded conservatively. As these will always be higher in the project case. Therefore, exclusion leads to conservative estimation . Harvested wood products and dead-wood shall be included when they increase more or decrease less in the baseline than in the project scenario. Where the carbon pool in harvested wood products and dead-wood increases more or decreases less in the baseline case than in the project case, the tool T-SIG shall be used to determine whether they are significant.			
S. Step 1: Determine the land eligibility				
S.1. Is the land contained within the project boundary eligible on the basis of the VCS "Guidance for Agriculture, Forestry and Other Land Use Projects"?	2, 24, 38	DR	OK	OK
Comment:	The methodology is in line with the Guidance and with the VCS Tool for AFOLU Methodological Issues – requested by the Guidance. The area requested to be forest by VCS definition and fall within APD, AUFDD or AUMDD categories.			
S.2. If the project encompasses several land-use activities: Does the VCS land eligibility satisfy requirements for each activity type for which crediting is being sought?			NA	NA

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
Comment:				
S.3. Is the boundary of the REDD activity clearly delineated and defined and does it include only land qualifying as "forest" (e.g. based on UNFCCC host country thresholds or FAO definitions) for a minimum of 10 years prior to the project start date?	1, 2, 24	DR	OK	OK
Comment:	Forest cover is required for a minimum of 10 years. For forest definition, the VCS definition applies.			
T. Step 2: Determine the project boundary				
T.1. Is the project boundary determined by the project proponent defined by a. the geographic boundary within which the project will be implemented? b. the project crediting period? c. the sources and sinks, and associated types of greenhouse gases (i.e., CO2, N2O, CH4), the project will affect? d. the carbon pools that the project will consider?	2, 29	DR	OK	OK
Comment:	a. details for geographic boundary was established b. crediting period is required and maxed c. sources, sinks, are detailed in table and stratification is also described. d. for carbon pools a clear table is provided			
U. Step 3: Determine the carbon pools				
U.1. Are all the carbon pools marked with a "Y" in the table below included?	2	DR	OK	OK

	Living biomass			Dead organic matter			
	Above ground trees	Above ground non-tree	Below-ground	Litter	Dead Wood	Soil	Wood products
Planned or unplanned conversion of forest to non-forest, with final land cover of annual crop	Y	O	O	O	O	O	Y
Planned or unplanned conversion of forest to non-forest, with final land cover of pasture grasses	Y	O	O	O	O	N	Y
Planned or unplanned conversion of forest to non-forest, with final land cover of perennial crop (e.g. oil palm, bananas, fruit and spice trees)	Y	Y	O	O	O	N	Y

Y = pool shall be included in the monitoring plan for the baseline and project.
O = pool is optional, although its carbon stock may increase as a result of the project, depending on the practices involved.
N = pool needs not be measured because it is not subject to significant changes or potential changes are transient in nature.

Comment:	The Methodology is in line with the table, with the exception that soil carbon can be optionally used in all baselines – an optionally more exact approach.

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
U.2. If any nitrogen fertilizer and/or manure is applied, or N-fixing species planted during the crediting period: Are emissions of N2O accounted for, unless insignificant?	2, 3, 15	DR	OK	OK
Comment:	Can be neglected if excluded form the baseline accounting as well – a conservative approach, as in intact forest less nitrogen fertiliser is used than on a cleared land. If not excluded, than E-NA tool need to be used.			
U.3. Would the project land have been subject to cattle grazing and/or nitrogen fertilization, and/or would fire have been used to clear the land or constituted a cause of forest degradation in the baseline scenario? Comment: If so, then reductions of N2O and/or CH4 emissions are eligible for crediting.	2, 3, 15	DR	OK	OK
Comment:	CH4 emission is excluded as negligibly small. Reductions of N2O can be neglected if excluded from baseline accounting – conservative estimation, as in intact forest less nitrogen fertiliser is used than on a cleared land. If not excluded, than E-NA tool need to be used.			
V. Step 4: Establish a project baseline				
V.1. Does the project follow the baseline rules defined by the VCS?	1, 2, 17, 18, 23	DR	OK	OK
Comment:	All baseline modules are in line with the VCS requirements – see section P above.			
V.2. Have both main components, i.e. the land-use and land-cover (LU/LC) change component and the associated carbon stock change component, been taken into account for the determination of the project baseline?	1, 2, 17, 18, 23	DR	OK	OK
Comment:	The baseline modules cover both components.			
V.3. Developing the LU/LC change component of the baseline is handled differently for the three eligible REDD activity types. Which REDD activity type has been used in this project?	1, 2, 17, 18, 23	DR	OK	OK

VCS REDD activity types	Yes/No
Avoiding planned deforestation (APD)	Yes
Avoiding unplanned frontier deforestation and degradation (AUFDD)	Yes
Avoiding unplanned mosaic deforestation and degradation (AUMDD)	Yes

Comment:	If degradation is occurring through legal or sanctioned timber production, then this is an eligible IFM activity.			
V.4. In case of APD: Have the following requirements been met?	2, 17	DR	OK	OK

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl

Checklist APD requirements	Yes/No
Does the Methodology require the project documentation to clearly demonstrate that the land would have been converted to non-forest use if not for the REED project?	Yes
Does the project developer required to provide verifiable evidence to demonstrate that, based on government and landowner-planned land use changes, the project area was intended to be cleared?	Yes
Is the annual rate of forest conversion based on the common practice in the area? (I.e., how much forest is typically cleared each year by similar baseline activities?)	Yes
If it is common practice in the area for timber to be removed before clearing: Is the amount of carbon that ended up in long-lived wood products estimated and deducted from the baseline emissions estimates (subject to the de minimis rule of 5%)?	Yes

Comment:	Specific baseline and leakage modules were created for APD.

V.5. In case of AUFDD: Have the following requirements been met?	2, 18	DR	OK	OK

Checklist AUFDD requirements	Yes/No
Does the project developer required to demonstrate that the project area is located geographically where deforestation / degradation will likely happen during the crediting period?	Yes
Where the expansion of the deforestation frontier into the project area is linked to the development of infrastructure that does not yet exist: Is there evidence that such infrastructure would have been developed in the absence of the REDD project?	Yes

Comment:	For unplanned deforestation and for degradation (fuel wood/charcoal), there are two specific baselines and leakage modules that cover both, frontier and mosaic types.

V.6. In case of AUMDD: Have the following requirements been met?	2, 18	DR	OK	OK

Checklist AUMDD requirements	Yes/No
Has a baseline projection of deforestation and degradation been developed for the region in which the project area is located, making sure it takes into account such factors as historical deforestation / degradation rates?	Yes
Has a baseline projection of deforestation and degradation been developed for the region in which the project area is located, making sure the proposed regional baseline area is similar to the project area in terms of: drivers of deforestation / degradation, landscape configuration, and socio-economic and cultural conditions?	Yes

Comment:	For unplanned deforestation and for degradation (fuel wood/charcoal), there are two specific baselines and leakage modules that cover both, frontier and mosaic types.

V.7. Does the baseline methodology outline the measurements, calculations, and assumptions used to estimate the annual amount and likely general location of the expected deforestation / degradation under baseline conditions?	2, 17, 18, 23, CL_SQS_16, CL_SQS_17	DR	CL	OK
Comment:	See CL_SQS_16 data clarification and CL_SQS_17 for example of modelling tools. All baseline modules cover in detail the complete baseline calculations that are based on measurements, assessments and historical data. Reassessment of the baseline required at least once every 10 years.			

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
V.8. Have the baseline net GHG emissions and removals been estimated for each year of the proposed crediting period?	2, 17, 18, 23	DR	OK	OK
Comment:	The Methodology requires baseline GHG emission to be calculated for the crediting period.			
W. Step 5: Assess and manage leakage				
W.1. Have leakage effects on carbon pools been assessed and significant effects been taken into account when calculating net emission reductions? Comment: Accounting for positive leakage is not allowed.	2, 20, 21, 27, 28, CAR_SQS_4, CL_SQS_20	DR	CAR, CL	OK
Comment:	See for editing CAR_SQS_4 and CL_SQS_20 for road and river definitions. Leakage is considered in the GHG emission reduction calculation and specific leakage modules were created for all three types of REDD project types that are described in the Framework module. Positive leakage is not counted for.			
W.2. Has leakage been assessed and managed for the three eligible REDD activity types?	2, 20, 21, 27, 28	DR	OK	OK

VCS REDD activity types		Yes/No
APD	Is leakage controlled and measured directly by monitoring the activities of the project landowner who was originally planning on deforesting the project area (i.e., the baseline deforestation agents)?	Yes
	Has identified leakage been quantified and subtracted from the net carbon benefits claimed by the project?	Yes
AUFDD AUMDD	Did the developers design and implement activities to minimize leakage, and monitor and account for leakage using approved methodologies?	Yes

Comment:				
W.3. In case leakage prevention measures for any eligible REDD activity include tree planting, agricultural intensification, fertilization, fodder production and/or other measures to enhance cropland and grazing land areas: Has any significant increase in GHG emissions associated with these activities been estimated and subtracted from the project's net emissions reductions?	2, 20, 21, 27, 28, CL_SQS_21	DR	CL	OK
Comment:	Leakage prevention areas have been excluded. The following text was added as a footnote: Forests can include fuelwood plantations, where new plantations are installed they shall be included as a linked ARR VCS project. For further clarification of this issue see CL_SQS_21.			
W.4. In case timber production is significantly affected: Has leakage caused by market effects been considered?	2, 20	DR	OK	OK
Comment:	Module for market effect leakage was created.			

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CHECKLIST QUESTION	Ref.	MoV*	Draft Concl	Final Concl
W.5. Are any carbon credits generated from stopping illegal logging activities (to the extent they supply regional/global timber markets)? Comment: If so, they shall be subject to market leakage discounts (for guidance: VCS Tool for AFOLU Methodological Issues, Table 2).	2	DR	OK	OK
Comment:	The Methodology includes forest degradation caused only by extraction of wood for fuel. No modules are included for activities to reduce emissions from forest degradation caused by illegal harvesting of trees for timber.			
W.6. In case the default market leakage discounts were not applied (VCS Tool for AFOLU Methodological Issues, Table 2): Did project proponents estimate the project's market leakage effects across the entire country and/or did they use analysis(es) from other similar projects to justify a different market leakage value?	2, 20	DR	OK	OK
Comment:	The LK-ME module considers the entire country. Leakage due to market effects is equal to the emissions from fuelwood or charcoal harvests that are displaced outside the project area multiplied by a leakage factor. The leakage factor is determined by considering where in the country harvest of fuelwood/charcoal might be increased as a result of the decreased supply of the products caused by the project. The default values for logging damage factor comes from the slope of the regression equation between carbon damaged and volume extracted based on 774 logging gaps, measured by Winrock International in Bolivia, Belize, the Republic of Congo, Brazil and Indonesia, and 134 logging gaps in Mexico.			
W.7. In case the outcome of the IFM and REDD market leakage assessment is conducted at first VCU issuance (whether using default discounts or project specific analysis(es)): Has it been subject to the VCS double approval process?			NA	NA
Comment:				
X. Step 6: Estimate and monitor net project greenhouse gas benefits				
X.1. Are IPCC 2006 Guidelines used for estimating a. CO2 and non-CO2 emissions? b. forest regrowth (carbon accumulation) if degradation is reduced? c. reductions in forest carbon stocks caused by removals of biomass exceeding regrowth?	2, 8, CL_SQS_11	DR	OK	OK
Comment:	IPCC Guidelines are considered in the Methodology when direct measurements are not available, see CL_SQS_11 for a specific issue.			
X.2. Are IPCC 2006 Guidelines followed in terms of quality assurance / control and uncertainty analysis?	2, 8, 31	DR	OK	OK
Comment:	IPCC 2006 Guidelines are suggested as a first choice for default values for the uncertainty analysis.			

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Appendix C: Resolution of CLs / CARs

Protocol 4.1 (P4.1): Compilation of issues from previous DOE (TÜV Süd): CAR – Corrective Action Requests

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_1	REDD-MF I - Scope	Text to be adapted. New modules may impact the consistency of the overall framework. Thus an assessment of such impact. Therefore a new module will require a revision of the meth.	☐ TÜV ☒ SQS
Response	**Project team:** The paragraph explaining that new modules and tools require a modification of the "REDD Methodology Framework" and prior VCS-approval of both, the new modules/tools and the modified framework document, has been moved after the first paragraph. **Audit team:** Unclear where the paragraph went. Please indicate specifically. In any case, it is clear that the meth is fixed after validation, and thus this is obsolete to be repeated. **Project team:** As suggested this text is now omitted		
Comments & follow up questions			
Validation conclusion	The methodology is consistent and will be fixed after approval. Methodology revision in VCS approved methodology means global review - single module changes are not allowed. **CAR closed correctly.**		
Reference	**Voluntary Carbon Standard 2007.1 (Ref.1.)**		
CAR-TS_2	REDD-MF I - Scope	For matters of consistency on applicability criteria within the framework document, the aspect of "cause" of degradation should be excluded at this point - in order to have the applicability criteria aggregated in one section (down below). Reference to the relevant section with applicability criteria could be taken here instead. Applicability conditions should be structured in two levels a) for the framework document in general (compare below) and b) for the specific modules. (It is considered to be potentially difficult to directly relate a driver to the actual result (degradation) in project conditions. Thus, attributing a cause to the effect may not be possible.)	☐ TÜV ☒ SQS
Response	**Project team:** Forest strata undergoing changes in carbon stock due to degradation or growth (before being deforested in the baseline) are treated in detail in the module BL-UP (Unplanned Baseline deforestation). Such strata cannot be excluded from the boundary of a REDD project activity, as they represent a rather frequent case.		

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<table>
<tr><th>Draft report CAR by audit team</th><th>Ref. to module / section</th><th>CAR – Corrective Action Request</th><th>Audit team conclusion, ☒ = resolved</th></tr>
<tr><td></td><td colspan="3">We agree that degradation is different from deforestation. It is not simple to monitor or to project into the future. The way we can do so is by subdividing into manageable subsets / forms of degradation. It is clear when fuel wood collection is the cause of degradation and use of the modules will be governed by the applicability conditions in the individual modules. See the module on baseline degradation due to fuel wood collection and the module on unplanned baseline deforestation.
<u>Audit team</u>
The currently included statement “This REDD Methodology Framework is applicable to all project activities that fall within the AFOLU project category “REDD” as defined in the latest version of the VCS AFOLU Guidance document.” is considered too general. Compare also step 0 which indirectly already defines applicability.
In regard to the current decision tree: Both is in, deforestation and degradation.
All this needs to be formulated into concrete applicability criteria covering both categories, as Requested already in the previous CAR. (The response text above indicates some applicability criteria).
The concept of this CAR is that for both categories, but especially for degradation there is a need to first define some general applicability criteria (just as example: degradation of i.e. X % of average carbon stocks p.a., min. remaining crown cover, no intercropping, include also in any case eligible project action, etc) - in order to establish clear criteria when an area comes on board, and then go into the details of eligible causes / drivers (either here as applicability or in the modules).

Quote from module:
<table>
<tr><td colspan="4">Is the forest land expected to be converted to non-forest land in the baseline case?</td></tr>
<tr><td colspan="2">YES[1]</td><td colspan="2">NO</td></tr>
<tr><td colspan="2">Is the land legally authorized and documented to be converted to non-forest?</td><td colspan="2">Is the forest expected to degrade by fuel wood extraction or charcoal production, in the baseline case</td></tr>
<tr><td>YES</td><td>NO</td><td>YES</td><td>NO</td></tr>
</table>
[1] If the answer is “yes” evidence shall be provided based on the application of the appropriate baseline module (BL-PL for APD and BL-UP for AUDD).
<u>Project team</u>:
New applicability conditions section has been added. Also a new section on definitions. Definitions have been removed as footnotes and added to this section of text
We disagree strongly that degradation should be defined by a given change in carbon stocks proposing instead that any change be statistically significant and measurable—see new text</td></tr>
<tr><td>Comments & follow up questions</td><td colspan="3">CL-TS_4 merged to this CAR
CAR-TS_11 merged to this CAR</td></tr>
<tr><td>Validation conclusion</td><td colspan="3">Applicability section informative and sufficient, the separation between project types is clear. Contrary to TÜV-SÜD SQS agrees that “This REDD Methodology Framework is applicable to all project activities that fall within the AFOLU project category “REDD” as defined in the latest version of the VCS AFOLU Guidance document.” is sufficient – this is the goal and reason of the methodology. Therefore this CAR is closed correctly. Regarding the definitions see next CAR.</td></tr>
<tr><td>Reference</td><td colspan="3">“REDD Methodology Framework” – REDD-MF (Ref. 2.)</td></tr>
</table>

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_3	REDD-MF I - Scope	Include (reference to) clear definitions to be used for • Deforestation • Planned deforestation • Unplanned deforestation (compare also further CRs/CARs) • Forest degradation Note that clear definitions are necessary as this also relates to applicability	☐ TÜV ☒ SQS
Response	**Project team:** Definitions have been added in footnotes. The definitions are taken from the VCS AFOLU guidance document and the methodology should not give different definitions. **Audit team:** Consistency is indeed very important. Consider to therefore work with references to VCS documentation as much as possible. Definitions provided are considered to be somewhat unclear (host country forest definition is not the only one accepted by VCS, see CR 7) *Footnotes: Deforestation is defined by the VCS as the direct human-induced conversion of forests land to non-forest land.* *Forest degradation is the loss in carbon stocks of forests remaining as forests as defined by the host country* (here it is suddenly limited to host country definitions?) For degradation consider to use: Forest degradation (DG) refers to the gradual loss of carbon on forest land as a consequence of direct human intervention (e.g., logging, Following the suggested definition of the IPCC (2003b), forest degradation is defined as:A direct, human-induced, long-term (persisting for x years or more) decrease of at least y% of forest carbon stock [and forest values] since time t and not qualifying as deforestation. (The IPCC has not set out any rules to quantify x, y and t) Further specification required for the meth /project i.e. through applicability. In regard to AUDD and APD provide details from where in the VCS documents these exact definitions are taken. **Project team:** New definitions section added to text rather than as footnotes and a new one added for degradation	
Comments & follow up questions	CL_SQS_1: It is not clear where the definitions are. In the latest version definitions appear to be deleted. Please verify. Clear definitions are very important – even if they can be found in other VCS documents.		
Validation conclusion	**This CAR has been closed with CL_SQS_1 see results there.**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Reference	**Ref.2., CL_SQS_1**		
CAR-TS_4	REDD-MF I - Scope	Delete references to specific PD sections (as the PD is not obligatory for AFOLU project and may change in structure in future PD templates). Corresponding updates apply to the entire methodology. While the information on what is to be included in the PD is more of guideline character and does not necessarily belong into the methodology, it is relevant that the applied versions of the modules and tools are indicated in the PD. In order to facilitate" what goes where in the PD" consider to develop a separate AFOLU / REDD PD (informal) guidance document.	☒ TÜV ☒ SQS
Response	**Project team:** "Sections 2.1 and 3.1 of" and other references to sections in PD deleted. Developing a separate AFOLU/REDD PD guidance document goes beyond the scope of a methodology and needs to be done by the VCS. We included references to specific PD sections to make life easier to PPs. However, we understand that if we keep references to specific PD sections in the "REDD methodology framework" then any change in the PD form would imply that the framework document should be changed. Since the VCS does not have a secretariat that would do those changes, we agree to delete all references to specific PD sections. **Audit team:** PD references have been taken out.		
Comments & follow up questions			
Validation conclusion	**CAR closed correctly**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_5	REDD-MF I - Sources	Consider to use other wording than "Sources", as this is usually only used for Emission source	☐ TÜV ☒ SQS
Response	**Project team:** We deleted the title "Sources" altogether. **Audit team:** Include the overview table on emission sources again and indicate relevant and significant sources (for baseline and project), reflecting on the applicability (typical baseline setting (pool change, burning) and typcial project setting (burning, main other sources i.e. from other eligible project activities (as to be defined). (The significance tools seems to mainly focus on declaring emissions insignificant. No table on significant sources included) **Project team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Table reinserted		
Comments & follow up questions	**See CL_SQS_2 this CAR will be closed with that.**		
Validation conclusion	**CL_SQS_2 has been closed, and alongside with that this CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.), CL_SQS_2**		
CAR-TS_6	REDD-MF I-Sources	In regard to T-AMI, include latest VCS approved version	☒ TÜV ☒ SQS
Response	**Project team:** "– latest VCS approved version" inserted. **Audit team:** Request was covered.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_7	1 REDD-MF I-Applicability	Specify further all referenced VCS documents (indicate specific or most recent version, or directly include relevant content from those documents). This applies to the entire document. (see CAR above on PD references)	☒ TÜV ☒ SQS
Response	**Project team:** "latest version of the" inserted throughout the document. **Audit team:** Change was carried out.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_8	1 REDD-MF II	Consider to use other wording on chapter title (and also in text below) as "procedures" are usually standalone documents which instruct how i.e. operational activities are supposed to be carried out. Use preferably concrete titles. I.e. estimation of exante and expost actual net emission reduction.	☒ TÜV ☒ SQS
Response	**Project team:** 'II. PROCEDURE' replaced by 'II. EX-ANTE ASSESSMENTS' and '2. Methodological procedure for verification' replaced by 'III. EX-POST ASSESSMENTS'. Superfluous text deleted. **Audit team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Change was carried out.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_9	1 REDD-MF II	Exclude footnotes as this may give the impression that the PD does not need to include information on the expost calculation approach. Note: Exante estimates and the MP including ex-post calculation approach needs to go into the PD to be registered. Concrete calculations (as per meth and registered PDD) are going into the MR elaborated after successful monitoring.	☒ TÜV ☒ SQS
Response	**Project team:** Footnotes deleted. Agree and deleted as said above **Audit team:** Change was carried out		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_10	1 REDD-MF II.1	Validation is a type of audit service and considered not relevant / applicable in this context. Exclude validation and use i.e. exante estimation of …. CAR also applicable to other sections of the document	☒ TÜV ☒ SQS
Response	**Project team:** Amended in conjunction with CAR 8. **Audit team:** Change in wording was carried out		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_11	REDD-MF II.1.Step 0	Jointly with the definition of specific applicability criteria, for which compliance can be sustained in field conditions, this level of the “decision tree” remains to be adapted and specified.	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** The decision tree is to identify the project category, not to sustain the assumption of baseline deforestation. For the demonstration and quantification of baseline deforestation specific modules must be used, and these are referred to in the footnote that has been added. This module is a framework module describing how a whole suite of modules are to be combined into a methodology—thus details you are asking for here are not needed as they are given in the relevant modules. **Audit team:** Aspect of overview of module strings / decision tree partially redundant and therefore merged with CR 2. **Project team:** See new modules table and new applicability conditions		
Comments & follow up questions	**CL-TS_12 merged to this CAR** **This CAR partly merged to CAR-TS_2**		
Validation conclusion	**This CAR partly merging to CAR-TS_2/ partly agreeing with the project team regarding the role of this framework module the CAR is closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_12		Based on the present methodology concept, planned deforestation is to be excluded from the methodology framework. Under the current circumstances and definitions given in the methodology, the audit team concluded that it will not be possible to provide sufficient evidence which sustains the assumption of baseline deforestation with adequate transparency and credibility in all project cases. This however needs to be clear for any case, under which the methodology is applicable. Note the comments above. QUOTE FROM Tool for AFOLU Methodological Issues Avoiding planned deforestation (APD): Project documentation must clearly demonstrate that the land would have been converted to non-forest use if not for the REDD project (i.e., clear demonstration of the project's additionality). The project developer must provide verifiable evidence to demonstrate that, based on government and landowner-planned land use changes, the project area was intended to be cleared. The annual rate of forest conversion shall be based on the common practice in the area—i.e., how much forest is typically	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		cleared each year by similar baseline activities. • If it is common practice in the area for timber to be removed before clearing, then the amount of carbon that ended up in long-lived wood products must be estimated and deducted from the baseline emissions estimates (subject to the de minimis rule of 5%). See the IFM section for further guidance on how to estimate the amount of carbon transferred to long-lived wood products.	
Response	**Project team:** We do not agree with this CAR. The module BL-PL provides sufficient guidance on the type of evidence required to sustain the baseline of planned deforestation. Please see that module before any further action. There are FIVE modules for baselines—one each for PL and UP and for degradation and for rate and location for unplanned. But as this was a framework module we assumed by your reading the first section that lists all the modules and you would see a module for each baseline case and that you know something about the team that put this together we would have all these details in the additional modules **Audit team**: In regard to evidence on planned deforestation and how to assure that these estimates are real and conservative, provide a summary in this table on how this is supposed to be covered. (in line with responses on BL-PL et al). See quote below from BL-PL. At the current stage of design of the modules, the desired outcome and the requirement is indeed defined, but it is unclear how this can be covered with reliable evidence in actual practice. It is considered relative easy to generate this sort of evidence (of unclear specifics) and based on that create windfal credits. Quote BL-PL: *Applicability* *The module is applicable for estimating the baseline emissions on forest lands (usually privately or government owned) that are legally authorized and documented to be converted to non-forest land.* *Where timber would be harvested as part of baseline deforestation the market effects leakage must be considered using Module LK-ME.* *Required conditions* • *This module must be used in conjunction with the Module "Estimation of emissions from activity shifting for avoided planned deforestation" (LK-ASP)* • *Conversion of forest lands to a deforested condition must be legally permitted* • *The boundaries of the planned deforestation must be clearly defined and documented* • *The module requires documentation to be available to clearly demonstrate that indeed the land would have been converted to non-forest use if not for the REDD project. The project developer must be able to provide credible evidence and documentation.* • *Planned deforestation must be projected to occur within ten years of the project start*	

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	date • *Degradation occurring in areas projected for deforestation must be prevented and monitoring shall be implemented to demonstrate no degradation* *Exclusionary conditions* • *If land is not being converted to an alternative use but will be allowed to naturally re-grow, this module shall not be used* • *If deforestation is illegal / unsanctioned, this module shall not be used* Further sections below indicate evidence on how to sustain intention to deforest / rate of deforestation. **Project team:** A new footnote to the table has been added describing the three forms of documentary proof needed and pointing users to BL-PL. BL-PL is the correct forum for discussions on forms of evidence. We will respond to CARs there		
Comments & follow up questions			
Validation conclusion	SQS agrees with the project team, that questions related to the planned deforestation baseline need to be addressed in BL-PL. **Therefore this CAR is irrelevant at this point and closed.**		
Reference	See Project team answer above.		
CAR-TS_13	REDD-MF II.1.Step 1	Specific ID for each discrete parcel of land shall be obligatory (not only e.g).	☒ TÜV ☒ SQS
Response	**Project team:** Inserted: 'a specific ID for each discrete parcel of land is obligatory'. **Audit team:** Done		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_14	REDD-MF II.1.Step 1	Minimum quality / accuracy requirements on boundary definition and corresponding data sets shall be defined by the methodology.	☐ TÜV ☒ SQS
Response	**Project team:** The following foot-note has been added: "All digital maps should be at a matching resolution so that maps should be reduced in resolution where necessary to match the resolution of the coarsest resolution map. Location accuracy shall be less than 0.5 the pixel resolution". **Audit team:** Describe how such a scenario would impact uncertainties i.e. in overall area assessment and how this is considered.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project team Actually footnote was not relevant at this point in document and did not respond to CAR—the details of data sets used in BL modules are given there –the CAR 14 was querying accuracy for boundary of polygons in project area—have added "error in boundary must be less or equal to 30 m"		
Comments & follow up questions			
Validation conclusion	**The project team action is sufficient and relevant, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_15	REDD-MF II.1.Step 1	Clearly define the kinds of boundaries to be subdivided for each REDD category (not e.g)	☒ TÜV ☒ SQS
Response	**Project team** The text reads "i.e." not "e.g.", so it clearly identifies the types of boundaries that must be specified. It also refers to the modules where more details are given. **Audit team** – - Clarified. The detailed aspect of boundaries is / will be discussed in the corresponding modules. - Aspect also covered through CAR 16		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_16	REDD-MF II.1.Step 1	Include a statement that the geographic boundaries are fixed – thus do not change over project lifetime. This shall also includes that the boundaries are fixed per baseline type (options), as several baseline types may be included in one single project according to this meth proposal. (The audit team considers that this is a potential source of intransperancy as it is currently not sufficiently clear that ie. the MP has to be to be specific for baseline scenario and the corresponding boundaries)	☐ TÜV ☒ SQS
Response	**Project team:** Statement has been added. **Audit team:** Statement included that boundaries are fixed - The statement has been included in exante assessments: What about boundaries for expost calculations, where is it indicated that the same boundaries apply		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	- Indicate that/if there may not be an overlap in sub-boundaries i.e. between deforestation and degradation (for reasons of transparency / avoidance of double counting etc) **Project team:** Text added precluding overlap Text added indicating that boundaries cannot change expost		
Comments & follow up questions	**See CL_SQS_3 Latest text says "The geographic boundaries of a REDD project are fixed (ex-ante) and thus can not change over the baseline period (ex-post)." Explain why project life time was deleted, as that is more accurate.**		
Validation conclusion	This CAR has merged to CL_SQS_3 and has been closed.		
Reference	**Ref. 2., CL_SQS_3**		
CAR-TS_17	REDD-MF II.1.Step 1	Include to the methodology that Data on baseline rates for first 10 years shall be included to the PDD. In subsequent years results of re-assessed baseline shall be audited as part of verifications and included to the MR	☐ TÜV ☒ SQS
Response	**Project team:** Text has been added in the section "Date at which the project baseline shall be revised". **Audit team** The Request was in regard to the documentation of baseline data. Where is it fixed which data /information has to be included to the PDD in order to have a starting point for any potential revision (done by a different auditor). **Project team** See greatly modified text in this section now –revisions vary by project type which is now explained.		
Comments & follow up questions	**See CAR_SQS_1 the CAR will be closed after that.**		
Validation conclusion	**CAR_SQS_1 has been closed; consequently this CAR has been closed as well.**		
Reference	**Voluntary Carbon Standard 2007.1 (Ref.1.), REDD-MF (Ref. 2.)**		
CAR-TS_18	REDD-MF II.1.Step 1	Change to "shall".	☒ TÜV ☒ SQS
Response	**Project team** 'can' replaced by 'may'. The use of the tool is not mandatory here, because PPs can decide to take the increasing more or decreasing less in the baseline case than in the project case into account without assessing whether it is significant or not. **Audit team** In the text shall was included in regard to significance tool, if the project scenario is higher than baseline.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_19	REDD-MF II.1.Step 1	"Optional" is considered pot. misleading. Choose yes/no approach and pot. define conditions when a pool can be excluded. See similar CAR below on sources.	☐ TÜV ☒ SQS
Response	**Project team:** The use of 'optional' is in compliance with the VCS AFOLU standard, see Table 1 on p. 5 of the Tool for AFOLU Methodological Issues. Why is this potentially misleading? The explanations on the right of the table provide clear guidance. **Audit team:** - This referred to the Dead wood and products where it is indicated: Optional/Included. Should be one or the other in order to have clear indications **Project team:** Text changed to included with explanation indicating that omission is possible if stocks greater in project than baseline		
Comments & follow up questions	CL-TS_12 merged to this CAR See AR ACM0001: "Included (alternatively excluded)"		
Validation conclusion	The text is now clear, therefore CAR has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_20	REDD-MF II.1.Step 1	Language: - even….(consider to erase) If emissions are higher in baseline than in the project scenario they can certainly be set zero. Note: Monitoring may be necessary	☒ TÜV ☒ SQS
Response	**Project team:** Language has been changed. **Audit team** Change done.		
Comments & follow up questions	CAR closed correctly		
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_21	REDD-MF	The Wording "optional" is considered to be pot.	☒ TÜV

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	II.1.Step 1	misleading. Header "Included" and then simple "yes / no" is should be used as this is clearer Justification that some source is potentially negligible after assessement can be included to explanations – even if set INCLUDED. I.e. compare ACM meths.	☒ SQS
Response	**Project team:** See CAR 19. The use of simple yes/no is more misleading than use of optional. Why is this potentially misleading? **Audit team** Issue partially redundant. Merged with CAR 19.		
Comments & follow up questions	CAR merged with CAR 19, thus closed correctly		
CAR-TS_22	REDD-MF II.1.Step 1	Phrase in table incomplete.	☒ TÜV ☒ SQS
Response	**Project team:** Inserted: 'if' **Audit team** Change done.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_23	REDD-MF II.1.Step 1	Fires / Biomass burning and therefore also the related non-CO2 gases are considered significant in REDD projects – Therefore this source shall be INCLUDED also for CH4 and N2O. (This is then always part of monitoring)	☐ TÜV ☒ SQS
Response	**Project team:** See CAR 21. Exclusion is conservative, therefore the inclusion should be optional. The use of fire is the most common deforestation method in the tropics, so it is highly unlikely that emissions from biomass burning will be higher in the project scenario. Neglecting emissions form biomass burning will therefore be conservative in REDD projects. However, if data are available to estimate non-CO2 emissions from baseline biomass burning, project proponents should have the option to account for these emissions. If they do so, they should also account for biomass burning in the project scenario, and this is clearly explained on the right of the table. We therefore consider that the consideration of emissions from biomass burning should be optional. Emissions from fossil fuel burning and fertilization in REDD projects can be considered negligible in all cases. Circumstances under which accounting is mandatory are clearly specified on the right of the table.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit team: As burning is so relevant, this should be included to baseline as well as project scenario. While it is considered likely to be conservative, monitoring / inclusion is considered to be required. **Project team:** We agree to some extent and have included biomass burning in the table. Exclusion is conservative in the baseline but with project monitoring is essential for any areas deforested in the baseline		
Comments & follow up questions			
Validation conclusion	**CH_4 and N_2O from burning are now included as GHG sources, therefore this CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_24	REDD-MF II.1.Step 3	Language: These sources only need to be accounted for if… In any case it would be conservative to account for other sources .Thus, this should not be a "shall" condition. (Partially repeated content follows in this paragraph.)	☒ TÜV ☒ SQS
Response	**Project team:** 'Shall only' replaced by 'only need to'. **Audit team:** No substantial difference. Therefore accepted. (Note that the entire document is impacted by indications on what does not need to be done. This is rather unusual for a methodoloy that is supposed to only stipulate the requirements.)		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_25	REDD-MF II.1.Step 3	Consider to include further definition of the concrete eligible Baseline Scenarios that may be eligible (and which it may be chosen from) (This shall be done in line with the update of applicability criteria	☐ TÜV ☒ SQS
Response	**Project team:** The applicable baseline modules provide details on how the baseline must be described. To avoid redundancies, no more details are needed here. **Audit team:** Aspect merged with CAR 2, of clear applicability criteria and strings of obligatory modules. To be closed with CAR 2.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project team: See response to CAR 2		
Comments & follow up questions			
Validation conclusion	This CAR has merged with CAR2, therefore closed.		
Reference	**CAR-TS_2**		
CAR-TS_26	REDD-MF II.1.Step 4	Header: net anthropogenic GHG emission reductions According to the understanding of TÜV SÜD, VCUs are recently issued by VCS /registries under consideration of the buffer. Thus the monitored ERs do not equal VCUs. Correct and / or provide clarification.	☐ TÜV ☒ SQS
Response	**Project team:** The total net GHG emission reductions are calculated with equation (1). Here we calculate VCUs. Part of these VCUs will be stored in the VCS buffer and the rest will be made available to the PPs for trade. A note has been added to the text to explain this. The monitored and estimated ERs do equal the VCUs—as said above some go into buffer based on risk analysis and some go for "sale". Text has been added to reflect this point *The issue here is that 'net anthropogenic' is according to TuvSud not equal to the amount of VCU. They say that only after subtraction of the buffer from net anthropogenic the VCUs are generated. One can also argue that 'net anthropogenic' is the same as VCUs and that VCUs are withheld in the buffer. We need clarification from VCS. If they agree with the latter, we can keep the Framework unchanged and discard CAR 26.* Changed 'net anthropogenic' into 'total net', because the former is an invention of the UNFCCC and is not used in the VCS standard. **Audit team:** Indeed, technically the net reductions are not equal to VCUs, generated by VCS with issuance. Clarify terminology. **Project team:** We don't see a problem with text –can you be more specific in suggestion		
Comments & follow up questions	See CL_SQS_4 The "VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination" does not use **BRR** consider one of the followings: - Use instead **AFOLU Pooled Buffer Account** as in **Ref.4.,** or - Modify the VCU equitation using the percentage calculated from VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination This CAR will be closed after that.		
Validation conclusion	This CAR has merged to CL_SQS_4 and has been closed.		
Reference	**VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination (Ref. 4.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_27	REDD-MF II.1.Step 5	Make the methodolgoy text on MP even clearer and include that all relevant parameters from the modules are to be included in the project MP	☐ TÜV ☒ SQS
Response	**Project team:** Text has been added to clarify this. **Audit team:** Clarify where it is written that one single Monitoring Plan with all parameters from all modules needs to be composed. **Project team:** Text added under step 5. Single monitoring plan in line 1. All relevant parameters indicating in final line of paragraph 2		
Comments & follow up questions			
Validation conclusion	Text is now unambiguous; therefore this CAR has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_28	REDD-MF II.2	Language in header: procedure for verification, to be edited. Same applies for "ex-post methodology" These are elements of the monitoring methodology.	☒ TÜV ☒ SQS
Response	**Project team.** Amended. See CAR 8. **Audit team:** Change was carried out.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_29	REDD-MF II.2.Task 1	Include a fixed "callibration" of applied carbon densities i.e. every 10 y. (No monitoring of carbon densities in the course of implementation foreseen.)	☐ TÜV ☒ SQS
Response	**Project team:** Task 1, "Monitoring of actual carbon stock changes and greenhouse gas emissions" specified the circumstances under which carbon stocks shall be subject to monitoring. **Audit team:** *Changes in forest cover in the project area and leakage belt, where applicable, shall be measured before each verification as part of the monitoring.* Erase "where applicable". *Carbon stocks in most cases will not have to be monitored, except in the following cases:*		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Incude an indication when it is required. No reassessment (over i.e. 100 y) is not acceptable. To be closed in line with review of M-FCC. Reconfirm / assure that there is a corresponding monitoring parameter included to M-FCC, that will be included to the monitoring plan, giving a clear indication on repeated carbon density assessment. **Project team:** Where applicable was appropriate as no leakage belt is included for projects focused on just planned deforestation or degradation through fuelwood/charcoal. The text has been clarified. Text added referring to M-FCC. Details are in M-FCC and changes should occur in response to CARs/CRs for M-FCC		
Comments & follow up questions	See CL_SQS_5 Please clarify where the text is referring to M-FCC. The name of M-FCC seems to has been changed to M-EXP please confirm. Text otherwise is clear on the monitoring plan.		
Validation conclusion	This CAR has merged to CL_SQS_5 and has been closed.		
Reference	**REDD-MF (Ref. 2.), CL-TS_22, M-EXP (Ref. 30.), CL_SQS_5**		
CAR-TS_30	REDD-MF II.2.Task 1	Language: Not all baseline estimates necessarly occur exante to project start.	☐ TÜV ☒ SQS
Response	**Project team:** Inserted: 'previously validated'. Text has been changed to make clear that the new estimates of carbon stock densities can be used to recalculate the validated baseline. **Audit team:** Insertation 'previously validated' not found. Clarfiy that any changed density assessent requires that this is validated. Assure that this is done as per monitoring parameter. (see previous CAR) **Project team:** The previously validated was in an earlier version. We apologize that the table was not corrected. Text added as requested above		
Comments & follow up questions	**See CL_SQS_6 "Previously validated" still has not found. It is not clear what text it is referring to.**		
Validation conclusion	**This CAR has merged to CL_SQS_6 and has been closed.**		
Reference	**REDD-MF (Ref. 2.), CL_SQS_6**		
CAR-TS_31	REDD-MF II.2.Task 1	"May "instead of shall.	☒ TÜV ☒ SQS
Response	**Project team** Change has been made. **Audit team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Done.		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked and found correct, therefore CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_32	REDD-MF II.2.Task 1	Adapt paragraph in light of the comments above. In any case, important sources of leakage are to be identified in the PD and corresponding parameters need to appear in the MP. (Actual results of the assessment are documented in the MR in any case.)	☐ TÜV ☒ SQS
Response	**Project team:** Text changed **Audit team:** Provide summary response in this table. Reconfirm that all relevant parameters have to be included to a consolidated MP. **Project team:** Text added confirming all parameters must be included.		
Comments & follow up questions			
Validation conclusion	**The relevant text has been checked and found correct, therefore this CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_33	REDD-MF II.2.Task 1	To be adapted in line with CAR above on VCUs.	☐ TÜV ☒ SQS
Response	**Project team:** See CAR 26. **Audi team** To be closed with CAR 26 **Project team:** See CAR 26		
Comments & follow up questions			
Validation conclusion	**To be closed with CAR-TS_26. CAR-TS_26 has been closed consequently this CAR has been closed as well.**		
Reference	**REDD-MF (Ref. 2.), CAR-TS_26**		
CAR-TS_34	REDD-MF II.2.Task 2	Exclude last sentence. VCS/ no other regime forsees a switch of methodologies in the course of implementation of a regis-	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		tered project. Deviations in the MP / posssibly also design may be possible.	
Response	**Project team:** The last sentence has been deleted. **Audit team.** Switching of meths has been excluded. **Project team:** See new Table 1 – required modules		
Comments & follow up questions			
Validation conclusion	**The table 1. is informative, has been checked and found correct, switching of methodologyis are not allowed therefore this CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.)**		
CAR-TS_35	CP-A I-Scope	Language: ...are dealt with: Specify what this means in regard to exante estimates and for expost calculation /monitoring.	☐ TÜV ☒ SQS
Response	**Project team:** Eliminated to avoid confusion. New scope now specifies: "This module allows for ex ante estimation of carbon stocks in above- and below ground biomass in the baseline case (for both pre- and post-deforestation stocks) and ex post estimation of change in carbon stocks in above- and belowground tree biomass in the with-project case." Ex ante stock assessment and ex post monitoring of stock change now clearly specified and separated in module text		
Comments & follow up questions			
Validation conclusion	This CAR has been cross-checked and found correct; therefore it has been closed.		
Reference	**Estimation of carbon stocks and changes in the above- and belowground biomass pools –** **CP-AB (Ref. 5.)**		
CAR-TS_36	CP-A I-Scope	Language: Clarify "emission" (that this also includes stock changes; or does this actually mean Net (anthropogenic) Emission Reductions....??)	☐ TÜV ☒ SQS
Response	**Project team:** Eliminated to avoid confusion.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Eliminated confusing part, text is now clear, therefore this CAR has been closed.**		
Reference	**Estimation of carbon stocks and changes in the above- and belowground biomass pools – CP-AB (Ref. 5.)**		
CAR-TS_37	CP-A I-Scope	Clarify that understory is not woody	☐ TÜV ☒ SQS
Response	**Project team:** Eliminated – understory (woody non-tree vegetation) now treated in module		
Comments & follow up questions			
Validation conclusion	**Eliminated confusing part, text is now clear, therefore this CAR has been closed.**		
Reference	**Estimation of carbon stocks and changes in the above- and belowground biomass pools – CP-AB (Ref. 5.)**		
CAR-TS_38	CP-A I-Scope	Clarify, i.e. in a footnote why herbaceous vegetation is not considered. (include this better in Framework document). Compare CAR on litter	☐ TÜV ☒ SQS
Response	**Project team:** Herbaceous vegetation established as insignificant in X-SIG		
Comments & follow up questions			
Validation conclusion	**Footnote added removal of herbaceous vegetation as insignificant. The footnote is relevant and clear, the CDM methodology has been cross-checked therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.), REPORT OF THE TWENTY-FIRST MEETING OF THE AFFORESTATION AND REFORESTATION WORKING GROUP (Ref. 6.)**		
CAR-TS_39	CP-A I-Applicability	Indicate clearly under which conditions (previous choices) this module has to be used. (Decision tree / CAR same as in other modules)	☐ TÜV ☒ SQS
Response	**Project team:** Clarified – now conforms with Framework module REDD-MF. Applicability conditions now specify: ”This module is applicable to all forest types and age classes with stable, increasing, or decreasing stocks in the with-project case. Estimation of initial carbon stocks in aboveground tree biomass is mandatory. Non-tree woody aboveground biomass stocks must be estimated		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	if post deforestation stocks are higher than in forest."		
Comments & follow up questions			
Validation conclusion	**Although the text is different than described above it is even more clear, making clear mark to REDD-MF, therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_40	CP-A II-Procedures	Specify that existing data has to match the forest strata defined.	☐ TÜV ☒ SQS
Response	**Project team:** Now specified. New requisites for use of existing data: "It is acceptable to estimate initial stocks (t=0) using pre-existing forest inventory data, provided that the pre-existing data (1) represents the project strata, (2) is not more than 10 years old, and (3) that the stock estimate derived from the pre-existing data has been validated with limited sampling within the project area."		
Comments & follow up questions	**See CL_SQS_7 The relevant text was deleted; please specify what is the reason behind this – especially for the description how to estimate the mean stock for each stratum. Check CAR-TS_41 as well.**		
Validation conclusion	**This CAR has merged into CL_SQS_7; therefore it has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_41	CP-A II-Procedures	1. Increment is always monitored. Clarify why it would not be monitored. Just through change detection would not be sufficient i.e. in 100 years of project implementation. 2 Make reference to where the sample design is defined.	☐ TÜV ☒ SQS
Response	**Project team:** Clarified – stocks employed in baseline valid for 10 years after measurement, after which the estimate(s) must be re-validated – rules established as: "Above- and belowground biomass stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements. For each strata, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period." .Monitoring increment is only required for strata with decreasing carbon stocks, as per new text below:		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	”Carbon stock changes in aboveground tree biomass can be estimated using three methods. For strata with constant carbon stocks, estimating carbon stock change is not recommended. For strata with increasing carbon stocks, estimating carbon stock change is optional. For strata with decreasing carbon stocks (eg due to degradation), estimating carbon stock change is required.” Sample design specified, but sampling intensity need not be prescribed (precision outcome is treated in Uncertainty module). Specified as: ”field measurements in sample fixed area plots or sample points using prisms or relascopes, employing representative random or systematic sampling.”		
Comments & follow up questions	**See CAR_SQS_2 Please be more specific: make clear reference to the Uncertainty module, and suggest a minimum intensity.**		
Validation conclusion	CAR_SQS_2 has been closed; consequently this CAR has been closed as well.		
Reference	**CP-AB (Ref. 5.), CAR_SQS_2**		
CAR-TS_42	CP-A II-Procedures	Clarify what exante and expost is supposed to mean in this context. (Switch of sources after validation?; that should not be done)	☐ TÜV ☒ SQS
Response	**Project team:** Removed		
Comments & follow up questions			
Validation conclusion	**Text is now clear to this regard. Therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_43	CP-A II-Procedures	Define typical min DBH, and assure that DBH is fixed for all inventory / the project	☐ TÜV ☒ SQS
Response	**Project team:** Specified. Parameter table now specifies that: “Minimum DBH employed in inventories is held constant for the duration of the project.”		
Comments & follow up questions			
Validation conclusion	**Requested relevant change has been done, and this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_44	CP-A II-Procedures	Clarify last part of phrase in bracket / see parameters. "...; requirements defined on appropriate / "validated" data defined in section ....)	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** Removed here. Validation procedures for pre-existing data now specified in section above		
Comments & follow up questions	**See CL_SQS_8 The referred text seems to be as deleted, please specify the reason behind that, and/or where the validation procedures for pre-existing data now specified.**		
Validation conclusion	This CAR has merged to CL_SQS_8 and has been closed.		
Reference	**CP-AB (Ref. 5.), CL_SQS_8**		
CAR-TS_45	CP-A II-Procedures	Unclear what this "adjustment" is supposed to contain. Clarify in comparison to the actual stratification of forest types which is supposed to reflect on differences in forests. Modify the text in order to avoid misunderstandings.	☐ TÜV ☒ SQS
Response	**Project team:** Deleted reference to BCEF method—go with only allometric because too many issues and uncertainties associated with BCEF or BEF approach for project scale, especially regarding definition of commercial volume		
Comments & follow up questions			
Validation conclusion	**Text is now clear to this regard. Therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_46	CP-A II-Procedures	Clarify in which timeframe the inventory can be done prior to project start. (t=0 to t-1?) General aspect, also applicable to other formula. Should be covered by some general clarification in the meth.	☐ TÜV ☒ SQS
Response	**Project team:** Now clarified in intro to Procedures – "Measurements of initial stocks employed in the baseline must take place within ±2 years of the project start date"		
Comments & follow up questions	It has been changed to ±5 years, and that is agreed.		
Validation conclusion	**Text is now clear and has been cross-checked to this regard. Therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_47	CP-A II-Procedures	Clarify further that equation selection occurs for each species j found in the inventory and that equations from a similar group of species may only be used if applicability has been demonstrated Include clear reference to later section of "validation".	☐ TÜV ☒ SQS
Response	**Project team:** Clarified. But also unlikely for REDD to be species specific instead refer to use of commonly		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	accepted by IPCC and scientific community of regression equations for tropical humid, dry etc forest types by Brown (1997) and Chave et al. 2005		
Comments & follow up questions			
Validation conclusion	**Although SQS agrees with the project team on this, but the modified text is now clear and relevant. Therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_48	CP-A II-Procedures	In regard to H or MH: do not the equations predefine what specific input they require? Clarify and adapt if necessary.	☐ TÜV ☒ SQS
Response	**Project team:** Agree. Removed reference to specific independent variables		
Comments & follow up questions			
Validation conclusion	The relevant text is intact and clear; this CAR has been checked, and has been closed correctly.		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_49	CP-A II-Procedures	Terminology: Degradation is not considered in this paragraph. Clarify and adapt. (Note that assumptions such as that stocks in all degradation strata remain constant over time might not apply in this case)	☐ TÜV ☒ SQS
Response	**Project team:** Removed – identification of baseline land-uses covered in BL-UP and BL-PL modules		
Comments & follow up questions	**See CL_SQS_9 In general SQS agrees, but please make clear reference to BL-UP and BL-PL modules. CAR-TS_50, 51, and 52 have merged with this CAR.**		
Validation conclusion	This CAR has merged to CL_SQS_9 and consequently has been closed.		
Reference	CP-AB, CAR-TS_50, CAR-TS_51, CAR-TS_52		
CAR-TS_50	CP-A II-Procedures	1. Last part of the phrase unclear. To be adapted. 2. There seem to be aspects of exante estimates or even expost calculation intermixed in this paragraph titled "baseline". Improve structure. Quote of phrase: ....or are matched and canceled (??) by (the same) growth measured in the with-project case if the election is made to monitor growth in the with-project case (see below).	☐ TÜV ☒ SQS
Response	**Project team:** Removed – identification of baseline land-uses covered in BL-UP and BL-PL modules		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**This CAR has been merged with CAR-TS_49 – consequently it has been closed.**		
Reference	**CP-AB (Ref. 5.), CAR-TS_49**		
CAR-TS_51	CP-A II-Procedures	1. In regard to post deforestation average stocks: Clarify consistency with baseline modules. 2. Note that applicability criteria of this module only refers to forest areas, and assure consistency. 3. If the approach of "time weighted average over cycle" (only for non forest land use) persists, define corresponding requirements and limits further. (for exante estimates and for monitoring?, if applicable)	☐ TÜV ☒ SQS
Response	**Project team:** Removed – identification of baseline land-uses covered in BL-UP and BL-PL modules		
Comments & follow up questions			
Validation conclusion	**This CAR has been merged with CAR-TS_49 – consequently it has been closed.**		
Reference	**CP-AB (Ref. 5.), CAR-TS_49**		
CAR-TS_52	CP-A II-Procedures	Language: The verifier should not be the reference, but concrete criteria.	☐ TÜV ☒ SQS
Response	**Project team:** Removed – identification of baseline land-uses covered in BL-UP and BL-PL modules		
Comments & follow up questions			
Validation conclusion	**This CAR has been merged with CAR-TS_49 – consequently it has been closed.**		
Reference	**CP-AB (Ref. 5.), CAR-TS_49**		
CAR-TS_53	CP-A II-Procedures	Header: is this only for exante estimates or also for ex-post calculation (usually included in the "monitoring" part). Scenario sounds like it is only for exante. Enumerate headers/titles in section II and reflect on baseline and exante estimates. And include in section III the expost calculation requirements, or at least corresponding references.	☐ TÜV ☒ SQS
Response	**Project team:** Section removed. Selection of alternative treatments moved to Framework module. Ex post monitoring, and criteria to establish when monitoring is required, are included.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The exante and expost parts are now in different sections, and are clear. This CAR has been closed correctly.**		
Reference	**CP-AB (Ref. 5.) REDD-MF (Ref. 2.)**		
CAR-TS_54	CP-A II-Procedures	Clarify if the below are not necessarily alternatives in regard to the overall approach but options per defined strata. Specify this already in the text and define criteria when 1 or 2 are to be applied.	☐ TÜV ☒ SQS
Response	**Project team:** Section removed		
Comments & follow up questions			
Validation conclusion	**The section has been removed, the text is descriptive, and therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_55	CP-A II-Procedures	Language: forest areas of the project area that would have been deforested under the baseline.	☐ TÜV ☒ SQS
Response	**Project team:** Section removed		
Comments & follow up questions			
Validation conclusion	**The section has been removed, the text is descriptive, and therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_56	CP-A II-Procedures	Clarify consistency with included degradation. Note: As in earlier comment, no inventory at all for forest strata for very long implementation times is not considered appropriate. (re-measurements at baseline update?) 2. Consistency: this is written for non forest areas after project start (of the project area?). However, these areas do not exist, as the project areas shall only contain forest?! 3. Clarify for which category of area biomass has to be monitored	☐ TÜV ☒ SQS
Response	**Project team:** Section removed		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The section has been removed, the text is descriptive, and therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_57	CP-A II-Procedures	Language: If 2 is applied, carbon stock.....	☐ TÜV ☒ SQS
Response	**Project team:** Section removed		
Comments & follow up questions			
Validation conclusion	**The section has been removed, the text is descriptive, and therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_58	CP-A II-Procedures	....or visibly fully dead. (in order to avoid discussions on partially dead) Include reference to dead-wood definition.	☐ TÜV ☒ SQS
Response	**Project team:** Added text: "absent or visibly fully dead (i.e. absence of green leaves and green cambium)"		
Comments & follow up questions			
Validation conclusion	**The description is correct, during the project the compartments need to be identified, however the small bias might result from the mistake taken dead/live wood will not result in overall biomass value mistake, as both are accounted for. Therefore this CAR has been closed correctly.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_59	CP-A II-Procedures	Clarify consideration of biomass from non commercial components. (aspect also included to meth sections above)	☐ TÜV ☒ SQS
Response	**Project team:** Already explained in preceding paragraph – covered now by use of allometric approach only		
Comments & follow up questions			
Validation conclusion	**Allometric approach applied; therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_60	CP-A III-Data and parameters not monitored	Introduce a cross-check when baseline data is updated, every 10 y Otherwise this is locked for up to 100y (in spite of better evidence maybe becoming available)	☐ TÜV ☒ SQS
Response	**Project team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Introduced: "Above- and belowground biomass stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements. For each strata, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period."		
Comments & follow up questions	**See CL_SQS_10 Explain why not just simply use the new measurements for each stratum asit is simpler and more correct. In case of good results next monitoring can be kept out.**		
Validation conclusion	**This CAR has been merged to CL_SQS_10; consequently it has been closed.**		
Reference	**CP-AB (Ref. 5.), CL_SQS_10**		
CAR-TS_61	CP-A III-Data and parameters not monitored	For all parameters available at validation below: Assure that data is specifically described in regard to the unit, so that it becomes clear that the data has to be collected ie. per tree species or strata.	☐ TÜV ☒ SQS
Response	**Project team:** Done. In all equations, strata is specified as a sub-descriptor for parameters (species has been removed as it is unlikely that biomass will be calculated at the species level)		
Comments & follow up questions			
Validation conclusion	**CAR has been cross checked, it has been found correct, therefore it has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_62	CP-A III-Data and parameters not monitored	Species specific value shallbe used if available, otherwise default.	☐ TÜV ☒ SQS
Response	**Project team:** Done. But, again unlikely for REDD to be species specific. Stipulations provided in parameter tables: "Whenever available, use allometric equations that are species-specific or group of species-specific ... Otherwise, default equations from IPCC literature, national inventory reports or published peer-reviewed studies may be used ... Species-specific allometric equations may not always be available, and may be difficult to apply with certainty in the typically species rich forests of the humid tropics, hence it is acceptable practice to use equations developed for regions or groups of species, provided that their accuracy has been validated with direct site-specific data (per guidance below)."		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**The prescription will result in the most precise equation available; therefore this CAR has found to be correct and has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_63	CP-A III-Data and parameters not monitored	BCEF for "similar"group of species is considered more appropriate than per regions. Exclude regional data and/or install order of sources. Consistency of "region" with "forest type / biome" introduced for RS is sugguested.	☐ TÜV ☒ SQS
Response	**Project team:** Deleted reference to BCEF		
Comments & follow up questions			
Validation conclusion	**BCEF has been deleted; therefore this CAR has been closed. Also see CAR62 for reference.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_64	CP-A III-Data and parameters not monitored	Clarify that "assessment / confirmation" of BCEF has not to occur in all case, but only if non species specifc sources were used.	☐ TÜV ☒ SQS
Response	**Project team:** Deleted reference to BCEF		
Comments & follow up questions			
Validation conclusion	**BCEF has been deleted; therefore this CAR has been closed. Also see CAR62 and CAR63 for reference.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_65	CP-A III-Data and parameters not monitored	1. Clarify conditions when "confirmation" of D has to occur. (even if available for species?) 2. Use same wording for relevant confirmation/assessment (validation here / verfication above)	☐ TÜV ☒ SQS
Response	**Project team:** Specified. Text now consistent, using “validation” in all instances. Specified as: “Where using wood densities developed outside of the project country (cases (b) and (c) above under Source of data), wood densities must be validated with either limited destructive sampling or direct measurement of wood hardness (e.g. with a Pilodyn wood tester) in the field and correlating with wood density. Samples or measurements should be from 20-30 trees. For validation of mean forest type or species group wood densities, representation of		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	species in the sample should be proportional to their occurrence in terms of basal area or volume in the project area (not abundance or stem density). Samples should provide representation across the length of the tree. ... If the density of the samples/measurements (or mean density in the case of forest type or species group means) is within ±10% of the selected density values, then the selected density values may be used. Otherwise, a new density value must be developed with more extensive sampling, using the validation samples as a base. Where new species are encountered in the course of monitoring, new wood density values must be sourced from the literature and validated, if necessary, as per requirements and procedures above."		
Comments & follow up questions			
Validation conclusion	**The description above is thorough, relevant and correct; therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_66	CP-A IV-Data and parameters monitored	Include frequency to all monitoring parameters. Complement Measurement procedures and QA/QC for all parameters.	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Frequency now specified – not more than 10 years.. QA/QC guidance added for all monitored parameters: "Standard quality control / quality assurance (QA/QC) procedures for forest inventory including field data collection and data management shall be applied. Use or adaptation of QA/QCs already applied in national forest monitoring, or available from published handbooks, or form the IPCC GPG LULUCF 2003, is recommended."		
Comments & follow up questions			
Validation conclusion	**The CAR has been cross checked, text is correct and relevant, CAR has been closed.**		
Reference	**Good Practice Guidance for Land Use, Land-Use Change and Forestry (Ref. 7.), CP-AB (Ref. 5.)**		
CAR-TS_67	CP-A IV-Data and parameters monitored	Revise completeness of parameters: i.e. volume per strata, sample plots per strata, Precision and uncertainty (or in reference to module?)	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Done. Precision and uncertainty treated in X-UNC module.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions	**See CAR_SQS_3 SQS agrees, but make clear reference to the X-UNC module.**		
Validation conclusion	See result at CAR_SQS_3; this CAR has been closed with that.		
Reference	**CP-AB (Ref. 5.), CAR_SQS_3**		
CAR-TS_68	CP-A IV-Data and parameters monitored	How is it to be dealt with new species appearing in monitoring? Include requirements for this.	☐ TÜV ☒ SQS
Response	**Project team:** Text added providing requirements – added under treatment of wood density. "Where new species are encountered in the course of monitoring, new wood density values must be sourced from the literature and validated, if necessary, as per requirements and procedures above." This should not be an issue where non-species specific allometric equations are used (majority of REDD cases in diverse tropical forest).		
Comments & follow up questions			
Validation conclusion	**Although this situation is not likely, requested text has been added, and now situation is covered. This CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_69	CP-A IV-Data and parameters monitored	Text: Take reference to section above where "validation procedures" is specified. Review language Validation is usually third party driven Procedures are usually external instructions / descriptions, i.e. SOP	☐ TÜV ☒ SQS
Response	**Project team:** Term "validation" is retained. Despite CDM vernacular, validation more broadly refers to demonstrating/proving applicability (e.g. "validating a model"), and need not be interpreted exclusively as 3rd party driven.		
Comments & follow up questions			
Validation conclusion	**SQS agrees with the project team on this, change has not been requested from SQS side, therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_70	CP-B	The belowground carbon pool module is considered to be 80 % identical to the aboveground pool module. Duplication should be avoided (in order to reduce the overall volume as much as possible and in order to ease any potential adaptation /	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		change later on). This could be achieved by either merging the complete module with the aboveground module or by taking consequently reference to the aboveground module. Approach to be clarified.	
Response	**Project team:** Done. One module CP-AB now covers both above and belowground and incorporates responses to clarification and corrective action requests to aboveground module (former CP-A).		
Comments & follow up questions			
Validation conclusion	**The two modules were incorporated to one, as requested; therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_71	CP-B I-Scope	Adapt according to CAR for aboveground biomass module.	☐ TÜV ☒ SQS
Response	**Project team:** Done. New scope now specifies: "This module allows for ex ante estimation of carbon stocks in above- and below ground biomass in the baseline case (for both pre- and post-deforestation stocks) and ex post estimation of change in carbon stocks in above- and belowground tree biomass in the with-project case." Ex ante stock assessment and ex post monitoring of stock change now clearly specified and separated in module text		
Comments & follow up questions			
Validation conclusion	**The result has been cross checked found correct, and this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_72	CP-B I-Applicability	Specification of applicability . See other modules.	☐ TÜV ☒ SQS
Response	**Project team:** Done. Clarified – now conforms with Framework module REDD-MF. Applicability conditions now specify: "This module is applicable to all forest types and age classes with stable, increasing, or decreasing stocks in the with-project case. Estimation of initial carbon stocks in aboveground tree biomass is mandatory. Non-tree woody aboveground biomass stocks must be estimated if post deforestation stocks are higher than in forest."		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The edition of the text has been cross checked found correct, and this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_73	CP-B II-Procedures	Specify conditions and approach for adjustments (as this supposed to be Strata specific)	☐ TÜV ☒ SQS
Response	**Project team:** "section deleted		
Comments & follow up questions			
Validation conclusion	**The edition of the text has been cross checked found correct, and this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_74	CP-B III-Data and parameters	Species specific shall always be first choice. The "or" makes the options equal. Modify this.	☐ TÜV ☒ SQS
Response	**Project team:** Disagree—see changed text. In practice, species-specific root:shoot ratios, or even for species groups (i.e. genera or family level) will almost never be used in REDD projects, as most ratios (IPCC, Cairns et al) are applied to aboveground biomass stocks already expressed on a per unit area basis therefore can't be applied with reference to species (beyond species composition indicating forest type or biome for selecting appropriate root:shoot ratio), hence emphasizing an unlikely (even though better) option detracts from the utility of the methodology.		
Comments & follow up questions			
Validation conclusion	**SQS agrees with the project team on this, change has not been requested from SQS side, therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		
CAR-TS_75	CP-B III-Data and parameters	Streamline Biome specific sources with BCEF as indicated in the aboveground biomass module (Compare corresponding CAR)	☐ TÜV ☒ SQS
Response	**Project team:** Reference to BCEF method deleted - because too many issues and uncertainties associated with BCEF or BEF approach for project scale, especially regarding definition of commercial volume		
Comments & follow up questions			
Validation conclusion	**The requested changes have been made, therefore this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_76	CP-B III-Data and parameters	Clarify modification in comparison to IPCC	☐ TÜV ☒ SQS
Response	**Project team:** Modified from Table 4.4 in IPCC 2006GL AFOLU to exclude non-forest and non-tropical values and to account for incorrect values reported for tropical humid forest – the modification corrects for an error in the original table communicated by Karel Mulroney, the lead author of the peer reviewed paper from which the data were extracted. This has been raised with TSU of IPCC and a correction will be posted. The value in the IPCC table if based on one very atypical site in Venezuela		
Comments & follow up questions	**See CL_SQS_11** More clarification is needed. Let us know more details, where was this publicized? Can you give detailed reference?		
Validation conclusion	**This has been made clear in CL_SQS_11 consequently in has been closed.**		
Reference	**2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 Agriculture, Forestry and Other Land Use (Ref. 8.), CL_SQS_11, CP-AB**		
CAR-TS_77	CP-D I-Scope	Adapt according to CAR for aboveground biomass module.	☐ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** • Specify in this response table what has been adapted with complete sentences • It is not clear why this tool would only be used for ex-ante estimates and not also for ex-post calculation. • Furthermore: Text elements are repeated; carbon stocks in carbon stocks. Also does not match with title. Exclude stock change from title, if applicable. **Project team responses:** Clarified under scope that module applies both to ex ante and ex post (stock change), redundant text eliminated Ex ante stock assessment and ex post monitoring of stock change now clearly specified and separated in module text Applicability conditions further specified and now in conformance with REDD-MF • Clarified that ex ante stock estimates are valid for 10 years after measurement • Previous text regarding identification of baseline land-uses removed (already covered in BL-UP and BL-PL modules) QA/QC guidance now included for monitored parameters **Audit team:** - Added text indicates the scope of the module for ex post as requested. - Exclude repeated text from title "...in carbon stocks" and in first paragraph "...project case"		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project team: Module title changed to "Estimation of carbon stocks and changes in the dead wood pool" First par under scope language retained: "This module allows for ex ante estimation of carbon stocks in dead wood in the baseline case (for both pre- and post-deforestation stocks) and project case and for ex post estimation of change in carbon stocks in dead wood in the project case." We do not see superfluous text here. Text explains following scope: • Ex ante stocks in baseline • Ex ante stocks in project • Ex post change in stocks in project		
Comments & follow up questions	**See CL_SQS_12 In** the latest text "and for ex post estimation of change in carbon stocks in dead wood in the project case" appear to be missing again, contrary to the previous communications. Please clarify the case where the text went or why was it deleted?		
Validation conclusion	**This has been made clear in CL_SQS_12 consequently in has been closed.**		
Reference	**CP-D (Ref. 9.), CL_SQS_12**		
CAR-TS_78	CP-D I-Applicability	Indicate clearly under which conditions (previous choices) this module has to be used. (Decision tree / CAR same as in other modules)	☒ TÜV ☒ SQS
Response	**Project team:** Done – now conforms with Framework module **Audit team:** It is still not clear when this module has to be used, and if it has to be applied in all cases. Define applicability of the module in relation to the main framework. Example: Applicability criteria: • This module is applicable if the carbon pool dead wood is part of the project boundary as per applicability criteria in the framework module. • Dead wood shall be included if stocks are greater in the baseline than in the project scenario Note that X-SIG does cover dead wood. **Project team response:** Applicability criteria address bullets above and This matches text in framework module REDD-MF " Dead wood shall be included if stocks are greater in the baseline than in the project scenario (in conformance with REDD-MF) and determined to be significant (using the X-SIG module)."		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Text added: "This module is applicable if the dead wood pool is included as part of the project boundary as per applicability criteria in the framework module REDD-MF." **Audit team:** - Applicability criteria further specified to cover the request.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, found correct, therefore closed.**		
Reference	**Estimation of carbon stocks in the dead wood pool – CP-D (Ref. 9.)**		
CAR-TS_79	CP-D II-Procedures	Reference to definition of standing dead wood (fully dead trees only?)	☒ TÜV ☒ SQS
Response	**Project team:** Clarified – conforms with expanded definition as in aboveground biomass module **Audit team** Has been specified further and sufficiently.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, both dead wood definitions have been added, therefore CAR has been closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_80	CP-D II-Procedures	1. in regard to assessment make reference to: ...as included to monitoring parameters below; 2. Also specify briefly how biomass is supposed to be assessed per dc in the field, ie. how is the proportion of rotten wood in an individual tree to be judged?	☒ TÜV ☒ SQS
Response	**Project team:** Reference included and additional guidance added (density is assessed at point of intersection). Parameter section expanded to further specify assessment procedure. **Audit team:** Request has been covered by the response.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, found correct, therefore closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_81	CP-D II-Procedures	Revise the baseline section in line with comment / CAR on the module aboveground carbon.	☒ TÜV ☒ SQS
Response	**Project team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Section removed **Audit team:** Aspect covered through scope and applicability of the tool.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, the CP-D is in line with CP-AB, therefore this CAR has been closed.**		
Reference	**CP-D (Ref. 9.) CP-AB (Ref. 5.)**		
CAR-TS_82	CP-D II-Procedures	Consider the CARs inter alia from the above ground carbon pool module. I.e. label and structure clearer according to baseline, ex-ante estimates of project scenario and monitoring / ex-post calculation.	☐ TÜV ☒ SQS
Response	**Project team:** Delta C parameter output removed **Audit team** The tool is a guideline for inventory. Exante calculation of expected removals are not included. Coverage of request pending. **Project team response:** Text now clarified as to when ex post monitoring is required. Also note the following: Ex ante baseline (post conversion) stocks are conservatively assumed to be steady state (i.e. not decreasing, it is conservative to ignore any removals due to e.g. fuel wood collection from dead wood pool in baseline case). In ex post, change must be monitored via stock change method if stock is decreasing, in which outputs exceeding inputs (i.e. decrease) would be accounted, but not tracked separately. Also, there is no direct tracking of transfers between pools (see accompanying diagram for ex post monitoring, relation of pools modules), i.e. any inputs to dead wood pool associated with removals of aboveground biomass (logging slash, incidental mortality) are conservatively considered immediate emissions from CP-AB and not transferred to CP-W. **Audit team:** - It was clarified that ex ante calculations are considered to be steady state and therefore no need to be included. Ex post monitoring was further specified. - Consider to label and structure clearer according to baseline, ex-ante estimates of project scenario and monitoring / ex-post calculation **Project team:** - "ACTUAL" subscript added to delta C to minimize any confusion (i.e. reminder that it is only calculated ex post in the project case) - $\Delta C_{ACTUAL,DW,i,t}$ - "BSL" and "ACTUAL" labels not added to stock parameter, $C_{DW,i,t}$ which is used for both baseline and project case, to avoid repetition. Explanatory text added: "Procedures are		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	the same for estimation of baseline (CBSL,DW,i,t) and project stocks (CACTUAL,DW,i,t)."		
Comments & follow up questions			
Validation conclusion	**Ex ante baseline stocks are conservatively assumed to be steady state, no direct tracking of transfers between pools is also conservative estimation. ACTUAL description makes now clear the distinction. This CAR has been closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_83	CP-D II-Procedures	Define under which conditions it is conservative to assume no changes (since deadwood in baseline forest strata is higher than in non forest or degraded forest? (If this is fully covered through over baseline modules take clear reference)	☒ TÜV ☒ SQS
Response	**Project team:** Section removed. Applicability criteria require stable or increasing stocks. **Audit team:** Covered through applicability criteria		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, found correct, therefore closed.**		
Reference	**Estimation of carbon stocks in the dead wood pool – CP-D (Ref. 9.)**		
CAR-TS_84	CP-D II-Procedures	Where is this monitored: Project area / Reference region? Are all defined strata / land use classes monitored (can 1 be applied partially per strata)? Specify text.	☐ TÜV ☒ SQS
Response	**Project team:** Section removed **Audit team:** Indicate where the monitoring has to occur: only in project area? (Note that monitoring is not selected, it becomes necessary according to pools included) **Project team response:** Now specified: "Estimating stock change in dead wood ex post for project area strata with increasing or stable stocks is optional. For project area strata with decreasing carbon stocks (e.g. due to fuel wood collection from dead wood pool), estimating carbon stock change is required." **Audit team:** - It remains to be specified where monitoring has to occur. Added text still refers only to project area. **Project team:** Text now reads: " Estimating stock change in dead wood ex post for project area strata with		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	increasing or stable stocks is optional. For project area strata with decreasing carbon stocks (e.g. due to fuel wood collection from dead wood pool), estimating carbon stock change is required by repeated sampling across the area of those strata within the project area." It should also be noted that any reductions in the dead wood pool in the leakage belt would be accounted for by monitoring every 10 years (i.e. updating/re-validating stock estimates) as required under the section " Frequency of measurement for baseline dead wood stocks" Text in this section now reads: " Dead wood stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements (in both the project area and where applicable in the leakage belt). For each stratum, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period."		
Comments & follow up questions			
Validation conclusion	**In the text the area, the timing and the baseline change has been cleared. Therefore the CAR has been closed correctly.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_85	CP-D III-Data and parameters	Section III shall be updated in line with above-ground pool module, where applicable. (ex-post calculations, frequency, QAQC, adaptation of parameter definition i.e. source of CF)	☒ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** The update covers the request		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, the CP-D is in line with CP-AB, and therefore this CAR has been closed.**		
Reference	**Estimation of carbon stocks in the dead wood pool – CP-D (Ref. 9.) CP-AB (Ref. 5.)**		
CAR-TS_86	CP-D III-Data and parameters	Adapt text: i.e. 20-30 trees Make reference to precision levels and uncertainties.	☒ TÜV ☒ SQS
Response	**Project team:** Further guidance specified relating to uncertainties **Audit team.** Parameter DDWdc was further specified.		
Comments & follow			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	**This CAR has been cross checked, DDWdc now reduced to the lower 90% confidence bound if needed, uncertainties are therefore addressed - and therefore this CAR has been closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_87	CP-D III-Data and parameters	Clarify: that samples are taken per dc class but not per tree species / group?	☒ TÜV ☒ SQS
Response	**Project team:** Further guidance specified relating to uncertainties **Auidt team.** Parameter DDWdc was further specified.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, DDWdc now requests the inclusion of different tree species, and therefore this CAR has been closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_88	CP-D IV-Data and parameter monitored	Consistency with general DBH. Assure that DBH is defined and fixed for entire inventory work.	☒ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** Included: DBH constant over time. Assure that this is applicable also to all other DBH monitoring. **Project team response:** Already addressed in parameters table (and conforms with CP-AB): ”Diameter at breast height of standing dead tree in cm” ”Minimum DBH employed in inventories is held constant for the duration of the project.” **Audit team:** Previously addressed, DBH is fixed for the entire duration of monitoring.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, the CP-D is in line with CP-AB, DBH has fixed value, therefore this CAR has been closed.**		
Reference	**CP-D (Ref. 9.), CP-AB (Ref. 5.)**		
CAR-TS_89	CP-D II procedures	Use other term than validation for the section on pre-existing forestry inventory	☒ TÜV ☒ SQS
Response	**Project team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	"Validation" changed to "assessment." Understood that "validation" could create confusion with project validation, unfortunate because it is the most appropriate term. **Audit team:** Text amended to avoid misunderstandings with the term "validation".		
Comments & follow up questions			
Validation conclusion	**Although SQS agrees with the original term, assessment is clear and will not result in other confusion, therefore this CAR has been double checked and closed.**		
Reference	**CP-D (Ref. 9.)**		
CAR-TS_90	CP-L I-Scope	Adapt according to CAR for aboveground biomass module.	☒ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** The scope of the module was adapted. Ex-ante estimations of carbon stock in litter in the baseline and the project case can be done using this module.		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, the CP-L is in line with CP-AB, and therefore this CAR has been closed.**		
Reference	**Estimation of carbon stocks in the litter carbon pool – CP-L (Ref. 10.) CP-AB (Ref. 5.)**		
CAR-TS_91	CP-L I-Applicability	Indicate clearly under which conditions (previous choices) this module has to be used. (Decision tree / CAR same as in other modules)	☒ TÜV ☒ SQS
Response	**Project team:** Done. **Audit team:** Define applicability of the module in relation to the main framework. Example: This module is applicable if the carbon pool litter is part of the project boundary as per applicability criteria in the framework module. **Project team response:** Now clarified in revised applicability text: "This module is applicable to all forest types and age classes. The litter pool is considered an insignificant source in REDD projects, in conformance with X-SIG, and inclusion of the litter pool as part of the project boundary is optional, as per applicability criteria in the framework module REDD-MF. Estimating stock change in litter ex post is likewise optional." **Audit team:** Applicability criteria further specified to cover the request. The module is applicable if litter is		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	selected as part of the project boundary.		
Comments & follow up questions			
Validation conclusion	**Applicability is now clear, and relevant, therefore this CAR has been closed correctly.**		
Reference	**CP-L (Ref. 10.)**		
CAR-TS_92	CP-L II-Procedures	Adapt in line with CARs on aboveground module. Among others assure that it is covered: - Clearer structuring on baseline inventory, exante estimates (change estimates), and expost / monitoring. - define the area type where measurements for stocks are carried out; 3; - consistency with degradation components - What are the criteria to define cycle averages and for which types of (non-forest) classes is this accepted. -verifier not the reference	☐ TÜV ☒ SQS
Response	**Project team:** Section removed (now covered in baseline modules) **Audit team:** The entire section was excluded from this module. Response to details in request not provided. . **Project team response:** Ex ante stock assessment and ex post monitoring of stock change now clearly specified and separated in module text Module now organized as follows: Part 1. Ex ante estimation of carbon stocks in litter Part 2: Actual (ex post) change in litter carbon stocks Area where measurements are carried out is clearly specified in the text as ”project area” Regarding consistency with degradation treatment in CP-AB, extraction-related losses to the live biomass pool are treated as immediate sources, which reconciles with treatment of CP-L as either steady state (in which any inputs are immediately offset by equal outputs) or monitored via stock change (in which inputs exceeding outputs would be accounted) – there are no direct transfers between CP-AB and CP-L (see accompanying schematic showing operation of pools modules). Previous text regarding identification of baseline land-uses (and determination of cycle averages for non-forest LU classes) removed (already covered in BL-UP and BL-PL modules). **Audit team:** - Module structure was reorganized considering the request. - It was also clarified that monitoring occurs only in the project area. - Consistency with degradation components clarified.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	- Text related to determination of cycle averages was deleted. To be cross checked with BL-PL **Project team:** - Both baseline modules include the text: "Note that in cyclical post-deforestation land-use systems the time-weighted average of stocks in a cycle shall be used."		
Comments & follow up questions			
Validation conclusion	**Modules are consistent, results have been double checked, this CAR has been closed correctly.**		
Reference	**CP-L (Ref. 10.), CP-AB (Ref. 5.)**		
CAR-TS_93	CP-L III-Data and parameters	Language: :…for baseline timeframe....	☒ TÜV ☒ SQS
Response	**Project team:** Included **Audit team:** Text amended as requested.		
Comments & follow up questions			
Validation conclusion	**CAR has been cross checked, found correct, therefore this CAR has been closed.**		
Reference	**CP-L (Ref. 10.)**		
CAR-TS_94	CP-L III-Data and parameters	Clarify consistency of litter estimates and consideration of herbaceous vegetation in the methodology. (i.e. dead herbs in non forest areas would need to be monitored while living herbs not?)	☒ TÜV ☒ SQS
Response	**Project team:** Herbaceous vegetation not considered in methodology (reflecting EB decision mtg 42). Litter is presented as an optional pool (under specific applicability conditions), and so no PP is required to consider dead herbs but not live. Some litter is woody biomass (below the 10 cm diam threshold for dead wood) and thus dead and live non-tree woody biomass (now included in AGB module) can be simultaneously tracked. **Audit team:** Request has been covered. Living herbs excluded.		
Comments & follow up questions			
Validation conclusion	**The exclusion of living herbs made the tool more clear, the CAR has been cross checked, found correct, therefore this CAR has been closed.**		
Reference	**CP-L (Ref. 10.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_95	CP-S I-Scope	Adapt in line with CARs on above ground module.	☒ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** The scope of the module was adapted. Ex-ante estimations of carbon stock in SOC in the baseline and the project case can be done under this module		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross checked, the CP-S is in line with CP-AB, and therefore this CAR has been closed.**		
Reference	**Estimation of carbon stocks in the soil organic carbon pool – CP-S (Ref. 11.) CP-AB (Ref. 5.)**		
CAR-TS_96	CP-S I-Applicability	Adapt according to CAR for aboveground biomass module	☒ TÜV ☒ SQS
Response	**Project team:** Done. Now conforms to Framework module **Audit team:** Applicability of the module was further specified. In order to keep consistency with other modules, define applicability of the module in relation to the main framework. Example: This module is applicable if the SOC is part of the project boundary as per applicability criteria in the framework module. **Project team response:** Text added: "This module is applicable if the soil organic carbon pool is included as part of the project boundary as per applicability criteria in the framework module REDD-MF." Applicability criteria in CP-S already are in conformance with REDD-MF **Audit team:** Applicability criteria was further specified to cover the request.		
Comments & follow up questions			
Validation conclusion	**Applicability is consistent with the Framework module; it has been cross checked and found correct; therefore this CAR has been closed.**		
Reference	**REDD-MF (Ref. 2.), CP-S (Ref. 11.)**		
CAR-TS_97	CP-S	Confirm that for all inventories of all pools the same stratification is used.	☒ TÜV

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	II-Procedures		☒ SQS
Response	**Project team:** Now specified **Audit team:** Added text confirms that the same stratification is applied for all other pools as requested.		
Comments & follow up questions			
Validation conclusion	**Stratification is the same in this module as in the framework. This CAR has been cross-checked, found correct and closed.**		
Reference	**CP-S (Ref. 11.), REDD-MF (Ref. 2.)**		
CAR-TS_98	CP-S II-Procedures	Clarify how the depth for inventory is to be defined by the project owner (in which margins can this be chosen, and that it has to be fixed for crediting time)	☒ TÜV ☒ SQS
Response	**Project team:** Now specified in parameters section **Audit team:** Added text in parameters section complies with the request.		
Comments & follow up questions			
Validation conclusion	**Text is clear on depth; therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.)**		
CAR-TS_99	CP-S II-Procedures	Structure to be made more specific (baseline, ex-ante estimates, ex-post). Compare previous CARs on this and see aboveground module for relevant comments, i.e on areas for assessment, etc.	☐ TÜV ☒ SQS
Response	**Project team:** Section removed for consistency with baseline modules – e.g. identification of post-deforestation land-use and stocks is already covered in baseline modules. **Audit team:** Reviewed section deleted from the module. Structuring to be reviewed again once all other Requests are closed. **Project team response:** Ex ante stock assessment and ex post monitoring of stock change now clearly specified and separated in module text Module now organized as follows: Part 1: Ex ante estimation of pre-deforestation stocks of soil organic carbon Part 2: Ex ante estimation of post-deforestation stocks of soil organic carbon Part 3: Actual (ex post) change in soil carbon stocks		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit team: - Module reorganized according to request (ex ante and ex post) - It remains to be specified where monitoring has to occur (only in project area?). **Project team:** Consistent with other modules, the text now reads: " Estimating stock change in soil organic carbon ex post for project area strata with increasing or stable stocks is optional. For project area strata with decreasing carbon stocks, estimating carbon stock change is required by repeated sampling across the area of those strata within the project area." - It should also be noted that any reductions in the SOC pool in the leakage belt would be accounted for by monitoring every 10 years (i.e. updating/re-validating stock estimates) as required under the section " Frequency of measurement for soil organic carbon stocks" Text has been added to specify that re-measurement must be done for both the project area and leakage belt.		
Comments & follow up questions			
Validation conclusion	**The structure of this modules procedures are consistent with CP-AB; therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.), CP-AB (Ref. 5.)**		
CAR-TS_100	CP-S II-Procedures	Clarify why there is no assessment of changes in SOC according to inventoried strata? If there has been and SOC inventory in both strata, the calculation for change path (EF) should be clear. No proxy needed.	☒ TÜV ☒ SQS
Response	**Project team:** Section removed **Audit team:** Reviewed section deleted from the module.		
Comments & follow up questions			
Validation conclusion	**Text is consistent; therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.)**		
CAR-TS_101	CP-S II-Procedures	Exclude option one (SOC change assessment) based on stock change factor as there is typically not sufficient data available for reliable assessments.	☒ TÜV ☒ SQS
Response	**Project team:** Section removed (though curious why if default stock change values are permitted in AR-ACM0001, why a similar approach would not be valid here) **Audit team:** Option one excluded from the module.		
Comments & follow	**See CL_SQS_13** SQS agrees with project team original idea related to AR-ACM0001, please clarify		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
up questions	the status, and consider the re-insertion of the original text.		
Validation conclusion	**This CAR has merged to CL_SQS_13; consequently it has been closed.**		
Reference	**CP-S (Ref. 11.), Consolidated afforestation and reforestation baseline and monitoring methodology AR-ACM0001 (Ref. 12.)**		
CAR-TS_102	CP-S II-Procedures	Clarify "ultimate". It is supposed to represent the land use / strata (coming after deforestation (degradation))	☒ TÜV ☒ SQS
Response	**Project team:** Section removed **Audit team:** Reviewed section deleted from the module.		
Comments & follow up questions			
Validation conclusion	**Text has been cross checked, and found correct, therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.)**		
CAR-TS_103	CP-S II-Procedures	Language: Verifiers are not the reference Rephrase.	☒ TÜV ☒ SQS
Response	**Project team:** Section removed **Audit team:** Reviewed section deleted from the module		
Comments & follow up questions			
Validation conclusion	**Text has been cross checked, and found correct, therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.)**		
CAR-TS_104	CP-S II-Procedures	Proxy sites, shall be within the reference region.	☒ TÜV ☒ SQS
Response	**Project team:** Section removed **Audit team:** Reviewed section deleted from the module. Specify response / location of proxy sites in this table. **Project team response:** Use of proxy sites to determine stock change factors was discarded as an approach (in favor of the IPCC 2006GL published stock change factors) due to the foreseen difficulty of validating the 'representativeness" of selected proxy sites. **Audit team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Proxy areas are no longer considered as an approach to determine stock change. No further comments from the audit team on this regard.		
Comments & follow up questions			
Validation conclusion	**Proxy areas are no longer considered as an approach. The text has been cross checked, and found correct, therefore this CAR has been closed.**		
Reference	**CP-S (Ref. 11.)**		
CAR-TS_105	CP-W I-Applicability	Specify applicability criteria (detailed and concrete) Among others: - Make clear when and how this module has to be applied in relation to other modules, especially baseline. - Make clear when it has to be used for ex-post calculations. - Make clear the relevance for market leakage assessment / Consistency with corresponding module	☒ TÜV ☒ SQS
Response	**Project Team:** Expanded and clarified criteria for required inclusion in ex ante baseline. No requirement ex post with project it is always conservative to ignore wood products in the project case because removals from aboveground biomass are treated as an emission in the CP-AB module, which will always be used in combination with CP-W because monitoring change in aboveground biomass is now required (per revised applicability conditions of the CP-AB module) if any decline in aboveground biomass stocks (timber harvest) is expected in the project. **Audit Team:** - Make clear when and how this module has to be applied in relation to other modules. Compare framework module. **Project Team response:** Applicability criteria further specified and now refer to (and consistent with) REDD-MF and X-SIG modules: "This module is applicable to all cases where wood is harvested for conversion to wood products, for all forest types and age classes. This module is applicable in the baseline if the wood products pool is included as part of the project boundary as per applicability criteria in the framework module REDD-MF, specifically:: o -timber harvest occurs prior to or in the process of deforestation o -the wood products pool is determined to be significant (using the X-SIG module). It is always conservative to exclude the wood products pool in the project case, and inclusion of wood products in ex post monitoring is optional." Additional text inserted to specify that CP-W must be used in combination with CP-AB and LK-ME (see also accompanying schematic to be incorporated in REDD-MF). **Audit Team:** - Added text specifies the application of this module in relation to other modules (CP-AB and LK-ME). - Ensure consistency with Framework in which CP-W is mandatory where the process of deforestation involves timber harvesting for commercial markets		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project Team: - Applicability now further specified: " This module is applicable to all cases where wood is harvested for conversion to wood products for commercial markets" **Audit Team:** - Further indication in applicability criteria now consistent with Framework.		
Comments & follow up questions			
Validation conclusion	**This module has been thoroughly integrated into the framework; therefore this CAR has been closed.**		
Reference	**CP-W (Ref.13.) Ref.2., Ref. 15., Ref. 20.**		
CAR-TS_106	CP-W I-Parameters	While it is clear that simply the increase (change) in wood products generated by the project area is considered (for ex-post benefits !?), it is not clear through which parameter / approach the baseline carbon stock change in wood products is documented. (the procedures below only refer to t-0 / post project start / no reference to strata that would indicate EF approach...) To be clarified in the meth.	☒ TÜV ☒ SQS
Response	**Project team:** Clarified. Module now divided into 2 sections: • Ex ante baseline • Ex post with project Note that with these modules, timber harvest will never yield a benefit in the with project case because input to wood products will always be less than removals from AGB. **Audit Team:** Changes have been carried out. Document structure has been adapted.		
Comments & follow up questions			
Validation conclusion	**Text is now clear on this regard; therefore this CAR has been closed.**		
Reference	**CP-W (Ref.13.)**		
CAR-TS_107	CP-W II-Procedures	Adaptation of formulae in order to reflect on harvesting in baseline timeframe (considering historic data of i.e. 15 y)	☒ TÜV ☒ SQS
Response	**Project team:** Equation is for ex post with project only (now clarified). Note that the methodology is presently restricted to accounting wood products from timber harvest that precedes, or occurs during, deforestation (does not cover degradation due to logging). **Audit Team:** Language: In expost section specify the reference to the ex-ante quantification. Beyond taking reference to section above / stocks; indicate section / formulae as relevant.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project Team: Full steps and formulae now included in ex post section. **Audit Team:** Added text specifies all the formulae indicated in the ex ante section to the ex post section.		
Comments & follow up questions			
Validation conclusion	**Steps are clear to follow; therefore this CAR has been closed.**		
Reference	**CP-W (Ref.13.)**		
CAR-TS_108	CP-W II-Procedures	Clarify that this does not equal the entire biomass volume lost due to harvesting as it is only calculated accounted for biomass via products (retro). I.e. slash not taken out is not covered and also no other biomass loss due to harvesting impacts. Hence this does not equal biomass / carbon loss due to harvesting. Thus, the phrase should be i.e.: ....calculate the carbon in extracted wood products by type and time	☒ TÜV ☒ SQS
Response	**Project team:** Now clarified that slash is treated as an emission from the aboveground biomass pool in module CP-AB. **Audit Team:** Text has been made specific. Slash exluded		
Comments & follow up questions			
Validation conclusion	**Slash has been excluded, it has been cross checked, this CAR has been closed.**		
Reference	**CP-AB (Ref. 5.), CP-W (Ref. 13.)**		
CAR-TS_109	CP-W II-Procedures	Clarify that this is only the carbon stocks in long term products with > 100 y..	☒ TÜV ☒ SQS
Response	**Project team:** Done. **Audit Team:** Text has been made specific.		
Comments & follow up questions			
Validation conclusion	**Text is specific, and this CAR has been closed.**		
Reference	**CP-W (Ref. 13.)**		
CAR-TS_110	CP-W	Make a statement i.e. as footnote why it is conservative not to include further age classes.	☒ TÜV

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	II-Procedures		☒ SQS
Response	**Project Team:** Assumption now explained under scope. **Audit Team:** In regard to ”simplifying assumption that the proportion remaining after 100 years is effectively “permanent.” Clarify with footnote in meth why products that remain 100 y are considered permanent. **Project team:** Explanatory text added: “The proportion remaining after 100 years is effectively the amount sequestered in the wood products pool throughout the crediting period of any VCS REDD project (maximum crediting period = 100 years). Furthermore, because progressive emissions from wood products follow an exponential decay curve, amounts remaining after 100 years are for practical purposes stable.” **Audit Team:** Sustain with references the statement : “Furthermore, because progressive emissions from wood products follow an exponential decay curve, amounts remaining after 100 years are for practical purposes stable” **Project Team:** Statement deleted. The selection of the timeframe is ultimately an arbitrary one, and we chose 100 years because it was consistent with the VCS crediting period and the Kyoto Protocol, which should be sufficient precendent. **Audit Team:** Text regarding progressive emissions from wood products removed. A 100 y crediting period is consistent with VCS crediting period.		
Comments & follow up questions			
Validation conclusion	**Text is specific the 100 years is same as the maximum VCS crediting period, and this CAR has been closed.**		
Reference	**CP-W (Ref. 13.)**		
CAR-TS_111	CP-W II-Procedures	It is not clear to the audit team why this is not stronger interlinked with market leakage. Clarify linkages, also in applicability criteria as relevant.	☒ TÜV ☒ SQS
Response	**Project team:** Applicability conditions now specify that CP-W is always used in combination with LK-ME, and explains that they are linked through the use of the parameter CXB (mean stock of extracted biomass carbon). **Audit Team:** Added text in applicability criteria clearly indicates the use of this module in combination with CP-AB and LK-ME.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**Module clearly linked to LK-ME; therefore this CAR has been closed.**		
Reference	**CP-W (Ref. 13.), LK-ME (Ref. 20.)**		
CAR-TS_112	CP-W III-Data and parameters	Same as in other pool modules: - Update at baseline renewal - Consider CARs on Parameters already posed (ie. data source of CF and preferences of species specific values, and WD) - Consider not to duplicate parameters between modules in order to reduce meth volume	☒ TÜV ☒ SQS
Response	**<u>Project Team:</u>** Parameters are now consistent with other modules. Parameter details retained to permit use without cross-reference and module specific guidance, e.g. re BCEF (below) "Care must be taken to ensure that the selected BCEF does not account for non-commercial species not represented in commercial volume estimates (i.e. is restricted to expanding merchantable volumes to account for only non-merchantable tree components)." It is our opinion that parameters listed in the section "not monitored or possibly measured one time" need not be renewed every 10 years with the baseline, as this would represent an unnecessary burden on project proponents. As well, these factors are beyond the scope of project level monitoring, e.g. any new wood waste parameters that might be incorporated into updates of this methodology will almost certainly be developed at regional, national or global scales. **<u>Audit team:</u>** Adaptations in parameters made. Final consistency of parameters to be assessed once all other Requests are closed. Issue of updates of currently not monitored parameters still not resolved. Changes pending. **<u>Project team response:</u>** Text added to parameters not monitored "Parameter may be updated as new empirically-based peer-reviewed findings become available." Pcomi moved to Data and Parameters Monitored to specify that this parameter is updated at baseline renewal (i.e. when aboveground biomass re-inventoried every < 10 years) **<u>Audit team:</u>** As it is indicated that parameters not monitored may be updated as new empirically-based peer-reviewed findings become available (these shall be reviewed at time of baseline renewal at least). Thus, there is a contradiction by establishing monitoring requirements for parameters in the section "not monitored" Issue of updates of currently not monitored parameters still not resolved. **<u>Project team:</u>** OF, SLF, and WW parameters moved to parameters monitored section. Text added: "Parameter values to be updated if new empirically-based peer-reviewed findings become available."		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Section added: Frequency of update of oxidation factors The approach outlined in this module employs emission factors (OF, SLF, and WW) derived by Winjum et al. 1998. It is anticipated that new research findings may become available in the future (during the project crediting period) further refining these factors, and the use of this module requires that project proponents review research findings every < 10 years to identify further refinements to the emission factors that are empirically-based and peer-reviewed. If new emission factors are discovered, they will replace the factors included in the module, otherwise the factors in the module will remain valid. **Audit team:** - Parameters OF, SLF, and WW now moved to monitoring section as new empirically-based peer-reviewed findings become available.		
Comments & follow up questions	**See CL_SQS_14** Although this CAR can be closed, as it has been cross-checked and found correct; but SQS does not see the meaning behind of the inclusion "new research findings may become available", as that broadly can happen. Please let us know you opinion on this.		
Validation conclusion			
Reference	**CP-W (Ref. 13.), CL_SQS_14**		
CAR-TS_113	CP-W IV-Data and parameters	Establish caps for these estimates based on typical defaults.	☒ TÜV ☒ SQS
Response	**Project Team:** Request unclear. Parameter is only used ex post with project. Caps or defaults would not be necessary in the case of legal logging by project proponents, where harvest volumes would be sourced from direct harvest records. In the case of illegal logging, the procedure in (new) equations 1 and 2 could be applied to establish a "cap." **Audit team:** The request refered to: Where no direct information on volume by wood product class is available (e.g. illegal logging) it is acceptable practice to assign gross percentages of volume extracted to wood product classes on the basis of local expert knowledge of harvest activities and markets. The assignation of gross percentages is not considered sufficiently robust. Request remains open. **Project team response:** Text removed. **Audit team:** The text related to the assignation of gross percentages was deleted. Clarify in the response / this table how this issue is now solved. **Project team:** Text added under V parameter: "Assignment of volume extracted to wood product class(es), must be substantiated on the basis of participatory rural appraisal (PRA) findings (also used to		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	assess potential for degradation in module M-FCC) or records of timber sales. Assignment of volume extracted to species, must be substantiated on the basis of either PRA findings, harvest records, or a commercial inventory." **Audit team:** Answer considered sufficient to cover the request as it specifies the evidence type to sustain information on volume by wood product.		
Comments & follow up questions			
Validation conclusion	**The volume of the wood product is clear in the text, and this CAR has been closed.**		
Reference	**CP-W (Ref. 13.)**		
CAR-TS_114	BL-PL I-Applicability	Further specify applicability criteria. Define when this module has to be used in relation to other modules. (same CAR as in other modules)	☐ TÜV ☒ SQS
Response	**Project Team:** Applicability condition added that module must be used with LK-ASP. Note that required conditions and exclusionary conditions are part of applicability conditions. The structure has been edited to make this clearer. **Audit Team:** • The applicability criteria now indicate that this modules has to be used in conjunction with LK-ASP. Reference to the module LK-ME is also indicated when wood for timber is the baseline deforestation. Framework module gives fruther guidance. This aspect is covered. • Requirements are established in ACs but remain unspecific as it it is not indicated how requirements can be demonstrated to be complied with. At least the eligible proofs need to be indicated. At least reference to section 1.1 and 1.2. needs to be included. • As in other modules, make clear at some point (i.e. framework) that the "required and exclusionary conditions" are regular applicability criteria for which compliance has to be demonstrated - and underline that exclusionary conditions would make the meth not applicable. Assure full consistenty with framework module (doublication of Acs) **Project Team:** • Applicability conditions linked to Section 1.2 and 1.4 where appropriate • Footnotes added making clear that required and exclusionary conditions are full applicability conditions: "Required conditions are full applicability criteria, non-compliance leads to non-applicability of the module and by extension non-applicability of the methodology" "Exclusionary conditions are full applicability criteria, non-compliance leads to non-applicability of the module and by extension non-applicability of the methodology"		
Comments & follow up questions			
Validation conclusion	**BL-PL is fully integrated into the framework, this has been cross-checked; therefore this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), LK-ASP (Ref. 21.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_115	BL-PL I-Required conditions	Include a cap approach for maximum of annual planned deforestation, i.e in reference to historic planned deforestation per owner and/or in region.	☐ TÜV ☒ SQS
Response	**Project Team:** Why should a baseline not exceed either an individual's history or a regional history. You can imagine a new planned oil palm plantation could easily do both. To increase conservatism we have limited the module to deforestation that will occur within 10 years of the project start date and now require two forms of evidence of intent to deforest **Audit Team:** Planned deforestation considered would need to occur within 10 years after start. - However, the audit team still considers that the standalone approach of planned deforestation is not sufficient as it can not be evidenced credibly. It is the expectation that annual planned deforestatiion is combined with a benchmark / baseline on historic data in order to establish a conservative approach for planned deforestation (the poposed "evidence approach" is not sufficient). **Project Team:** If you see equation 2 then the rate of annual deforestation is defined by the rates measured in proxy areas. So the rate is always evidenced based on historical data. Hopefully the more refined requirements for the proxy areas and other additional requirements will satisfy you now.		
Comments & follow up questions			
Validation conclusion	**Original request for cap is irrelevant; therefore this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_116	BL-PL I-Exclusionary conditions	Include maximum number of years up to which deforestation of the project area would be finalized / has to be finalized.	☒ TÜV ☒ SQS
Response	**Project Team:** You misunderstood the structure. We have edited to make it clearer that these are applicability conditions. Text clarified to make it clear module can not be used if exclusionary conditions are met. **Audit Team:** Included applicability criteria as requested. Under the following conditions: Natural regrowth and illegal harvesting this module can not be used.		
Comments & follow up questions			
Validation conclusion	**The role of module is clear both in the module and in the REDD-MF, it has been cross-checked and this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), REDD-MF (Ref. 2.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_117	BL-PL I- Exclusionary conditions	Reference to definition of deforestation (incl fixed x, y, t used for project).	☐ TÜV ☒ SQS
Response	**Project Team:** This definition of planned deforestation is directly from VCS "Guidance for Agriculture, Forestry and Other Land Use Projects". Any definitions of forest or deforestation should come from the VCS rather than methodologies. **Audit Team:** • Include a reference to the VCS guidance for AFOLU for the definition of APD. • It remains unclear how compliance with ACs can be demonstrated without a concrete deforestation definition. I.e. the exlusionary conditions require this. Thus, compliance with the posed CAR remains to demonstrated. **Project Team:** The VCS definition is given on page one in a footnote. A reference is added to the VCS Guidance from this definition. The VCS is very clear that the definition of deforestation should be set by a country. You are approving to the VCS not to TUV standards. At the time of PD validation there will be a concrete definition and you or another verifier will have the opportunity to test compliance to this definition. Exactly the same situation exists for AR under the CDM. The methodologies do not define a forest and therefore do not set the criteria for eligibility or the threshold for afforestation. Yet you undertake this compliance step at validation for the CDM...		
Comments & follow up questions			
Validation conclusion	**The role of this module is clear both in the module and in the REDD-MF, it has been cross-checked and this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), REDD-MF (Ref. 2.)**		
CAR-TS_118	BL-PL I- Exclusionary conditions	Indicate that no other use degradation process may occur, if applicable. (Fuelwood collection etc?)	☐ TÜV ☒ SQS
Response	**Project Team:** No degradation should be allowed in areas deforested in the baseline. New applicability condition added. **Audit Team:** Added text indicates that degradation must be prevented and must be monitored. • The AC indicates "must be prevented", which leads to the impression that prevention of degradation is a project activity (and not an AC). Make clear in the AC that there shall be no degradation in the baseline (as this would otherwise mean changing stocks in the baseline (which otherwise would require a degradation baseline). • Include a reference (to monitoring?) for the parameters to be monitored for ensuring that		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	no degradation is occurring, and clarify in the meth that occurance of degradation would lead to non-applicabiltiy. **Project Team:** The AC we added before was in error. M-FCC tracks any degradation that occurs and will account for those emissions. The AC has been altered to prevent degrading baselines. Two new applicability conditions added: "The forest carbon stocks in the project area must be constant or increasing in the absence of the project". "Areas subject to unsustainable[1] fuel wood collection, unsustainable illegal logging or degrading human-induced fires in the absence of the project shall be excluded. For these areas this module shall not be used"		
Comments & follow up questions			
Validation conclusion	**The role of this module and the difference between modules are clear, it has been cross-checked and this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), REDD-MF (Ref. 2.)**		
CAR-TS_119	BL-PL II-Procedure	Clarify who has to demonstrate intent to deforest.	☐ TÜV ☒ SQS
Response	**Project Team:** The baseline agent of deforestation **Audit Team:** Also for this purpose it is not adequate that in some cases the agent of deforestation is not yet defined. Adapt and require that agents are defined. (this is also an AC as the agents have to demonstrate compliance with conditions) **Project Team:** This is a curious comment as Part 1, 1.1 is titled "Identify the agent of planned deforestation in each baseline stratum" Is this not sufficient? If you are unhappy with our method for establishing the "most likely class of deforestation agent" then we disagree wholeheartedly. A good method is given to determine the most likely agent. You are effectively excluding any situation where an NGO or private company is bidding for concessions from the government or where there is a sale and there is more than one other bidder. This will be a significant proportion of projects and it is entirely unreasonable to exclude them and the positive impact they will have on the atmosphere. We have added the following text requiring evidence that the class of deforestation agent has a history of planned		

[1] Unsustainable here defined as leading to decreasing carbon stocks. For fuel wood collection any measurable carbon stock decrease (>2%) over a twelve month period shall be considered unsustainable. For illegal logging if carbon stocks have not recovered (±2%) within ten years the logging shall be considered unsustainable

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	deforestation in the region which further shows intent. " Where deforestation is by an indentified class of agents: A documented history (for example government data or maps) of similar planned deforestation activities by class of agents, of planned deforestation within the five years previous to without-project deforestation. "		
Comments & follow up questions			
Validation conclusion	**The determination of the baseline agent is clear; and this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_120	BL-PL II-Procedure	Specify that any evidence needs to document that deforestation was pursued i.e. prior to project start and prior to date of any evidence on carbon finance / REDD consideration	☒ TÜV ☒ SQS
Response	**Project Team:** OK-text added **Audit Team:** It is now specified that any evidence should document intet to deforest prior carbon finance / REDD consideration.		
Comments & follow up questions			
Validation conclusion	**The overall requested documents and the timing is sufficient to prove the real afforestation plan, therefore this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_121	BL-PL II-Procedure	Intent should be "Concrete" and should have lead to deforestation in a reasonable timeframe (i.e. not more than 5 years into the future)	☒ TÜV ☒ SQS
Response	**Project Team:** OK – also see new applicability condition **Audit Team:** The threat of deforestation is now set to have led to deforestation within 10 years.		
Comments & follow up questions			
Validation conclusion	**CL-TS_31 has merged to this CAR. The time of the planed deforestation is clear; and this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), CL-TS_31**		
CAR-TS_122	BL-PL II-Procedure	The last two options are not considered to be sufficiently concrete and robust for the intended purpose and should be excluded.	☐ TÜV ☒ SQS
Response	**Project Team** The second to last option was removed as clearly could be taken advantage of. We argue the final option is valid but to increase conservatism of method we now require two forms of intent.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		Audit Team: The audit team still considers that some options are not robust enough to demostrate intent to deforest. Only fully robust evidence should be eligible. Thus no approach/evidence should qualitfy which could be generated in order to document intentions. - Make fully clear that the relevant agent has to have a legal permit to deforest. Specify "permissbility" bullet point further so that includes an indication on the relevant agent pursuing deforestation (this also in order to give third bulltet point consistency; in the further review process it was detected that this point could be interpreted that the agents do not have the permit yet at project start which obviously has to be the case) - Make clear that the intention to actually deforest has to be demonstatrated by the agent. This requires to exlude the bidding and purchase option still included in the enumeration. (first two points are anyhow one and the same / permit related and are covered by the bullet point above on permissibility). Note also that the agent needs to have had control of the land in the baseline, otherwise it would be all hypothetic. Sombody without ownership/control could easily generate evidence of intention) - The evidence of intent to deforest shall be closely linked to the common practice of agent of deforestation. Establish a corresponding approach. (Compare CAR above on further cap approach) **Project Team:** - There is much of the world in which no permit is needed to deforest. It is then counter intuitive to require a permit when no such permit could be produced. - By this bullet you are suggesting that the only entities eligible for crediting are those that would have deforested themselves. As such you are excluding for example NGOs for ever being involved in planned deforestation. What a negative impact such thinking would have. This will be a significant proportion of projects and it is entirely unreasonable to exclude them and the positive impact they will have on the atmosphere. It is up to the verifier at the time of validation to determine whether the evidence is sufficient proof of intent. In, addition we have added the following text requiring evidence that the class of deforestation agent has a history of planned deforestation in the region which further shows intent. " Where deforestation is by an indentified class of agents: A documented history (for example government data or maps) of similar planned deforestation activities by class of agents, of planned deforestation within the five years previous to without-project deforestation. " - The added text indicated above shows that deforestation must be common practice by an identified class of agent. But it is non-sensical to suggest that deforestation must be common practice for a private owner. If economic concerns mean his or her only option is to deforest you wouldn't expect him or her to have had a history of doing so but they may very well have intent and only carbon income would identified owner the requirement now reads: "Where a specific baseline agent has been identified: Either a valid and verifiable land use management plan for deforesting the project area, or a documented history (for example government data or maps) of similar planned deforestation activities by the baseline agent of planned deforestation within the five years previous to without-project deforestation."	

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**The evidence of intent is strong enough, the requests of the previous audit team would make erroneously impossible to apply not only the mentioned NGOs but local governments or even other land owners who previously was not involved in the planed activity but economical reasons would force them to do that – unless the REDD framework will be open for them. This is one of the main forces behind this module; therefore agreeing with the latest changes of the project team this CAR has been correctly closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_123	BL-PL II-Procedure	Define eligible land use types that can be quantified / estimated based on this long term average approach.	☐ TÜV ☒ SQS
Response	**Project Team:** Footnote added **Audit Team:** Footnote provides examples of land use types where stocks are in a cycle like fallow-based agricultural systems and trees harvested in a cycle. Provide further and detailed specification on land use types that can be quantified for post-deforestation carbon stocks – and eligible sources for carbon stocks. **Project Team:** The text states that measurement can occur in proxy areas. See the pool modules for quantification methods. The following has been added for eligible sources "(e.g. the peer-reviewed literature or data published by the IPCC or the FAO)" Any land use type can be included. Clearly a land use type with too high a carbon stock would not make sense to be included but that is not the role of the methodology.		
Comments & follow up questions			
Validation conclusion	**The module need to be open for wide ranges of different land uses, the requested proxy areas show, that the given land use exists in the region and through the proxy areas measurements can be made – even if peer-reviewed literature is not available. This CAR has been closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_124	BL-PL II-Procedure	Clarify which emission sources can be neglected.	☒ TÜV ☒ SQS
Response	**Project Team:** See new table **Audit Team:** The added table provides indication on the gases that can be excluded from calculations from main sources.		
Comments & follow up questions	See CL_SQS_15 This is not clear, please verify: would the "For the determination which sources of emissions must be included in the calculations as a minimum, see tool T-SIG and the Framework module – REDD-MF." fit to this CAR or there is/was a different table?		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**See CL_SQS_15 for result, the remaining question is answered there; table is clear about emission sources therefore this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), CL_SQS_15**		
CAR-TS_125	BL-PL III-Data and parameters	List of parameters requires review in light of CARs above. Define parameters to be monitored correspondingly.	☐ TÜV ☒ SQS
Response	**Project Team:** None of parameters need monitoring. Baseline is counterfactual so couldn't physically monitor. Requirement exists for reassessment of stocks every ten years with baseline renewal but no monitoring of stocks or areas during the ten year baseline period. **Audit Team:** There are parameters like the ones from monitoring possible degradation mentioned in this module. A reference to the monitoring module shall be included for all parameters to be monitored, if not included in this baseline module. Consistency of monitoring to be assued with further changes made in the module. **Project Team:** Monitoring of with-project occurs in M-FCC and so would not be discussed in BL modules. The only monitoring in BL modules would be for reassessment of the baseline. However, for planned deforestation per the AC deforestation must occur within 10 years and so there would be no baseline revalidation.		
Comments & follow up questions			
Validation conclusion	**We agree with the project team, regarding this CAR instead of monitoring the baseline can be evaluated trough the proxy areas. This CAR has been closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_126	BL-PL II-Procedure Entire module	Define the proxy areas in relation to other gegraphic boundary categories (also in framework). Clarify how can it be demonstrated that the proxy area used to determine the rate of deforestation is representative. (Follow CARs as posed on reference region) However, note that it is expected by the audit team that this should be the same as reference region.	☐ TÜV ☒ SQS
Response	**Project Team:** I assume you realize "reference areas" are solely linked to unplanned deforestation so that a planned deforestation project would not have a defined reference area. And in fact considerations are entirely different. Unplanned deforestation will be affected most strongly by local conditions and drivers. In contrast the considerations for planned deforestation are more likely to be national or even multinational in nature – for example a company planning palm oil plantations will likely be looking at sites across the country and different sites may be hundreds of		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	kilometres apart. For clarity the following text has been added to define applicability of proxy areas: " The following criteria for applicability of proxy areas for determination of deforestation rate must be met: 1. Land conversion practices shall be the same as those used by the baseline agent or class of agent 2. The post deforestation land use shall be the same in the proxy areas as expected in the project area under business as usual 3. The proxy areas shall have the same management and land use rights type as the proposed project area under business as usual 4. If suitable sites exist they shall be in the immediate area of the project; if an insufficient number of sites exists in the immediate area of the project, sites shall be identified elsewhere in the same country as the project; if an insufficient number of sites exists in the country, sites shall be identified in neighboring countries 5. Agents of deforestation in proxy areas must have deforested their land under the same criteria that the project lands must follow (legally permissible and suitable for conversion—see section 1.1 above). 6. Deforestation in the proxy area shall have occurred within the 10 years previous to the without-project deforestation in the project area. 7. At least two of the four following conditions shall be met: • The forest types surrounding the proxy area or in the proxy area prior to deforestation shall be the same as in the project area. • Soil types in the proxy area shall be the same as in the project area. • The ratio of slope classes "gentle" (slope<15%) to "steep" (slope ≥15%) in the proxy areas shall be (+/- 20%) the same of the ratio in the project area. • The proxy area shall be in the same elevation range as the project area (+/- 100m). "	
Comments & follow up questions			
Validation conclusion	**The text was further edited and now for 7th all four need to be met (with difference) as we would suggested. The text as it is now enough to identify reliable proxy areas; therefore this CAR has been found correct and closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_127	BL-PL Equation 2	In equation 2 assure that the timeframe / years are defined for which deforestation in proxy areas should be assessed.	☐ TÜV ☒ SQS
Response	In the criteria for selection of proxy areas the text now indicates that deforestation must have occurred within the last ten years. "Deforestation in the proxy area shall have occurred within the last 10 years"		
Comments & follow up questions			

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Text is now edited on this issue, therefore this CAR has been found correct and closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_128	BL-PL Equation 1	Assure that in formula 1, times are consistent with other indications in the module (not project lifetime) $A_{planned,i,}$ Total area of planned deforestation over the entire project lifetime for stratum *i*; ha	☐ TÜV ☒ SQS
Response	**Project team:** Now reads $A_{planned,i,}$ Total area of planned deforestation over the baseline period for stratum *i*; ha		
Comments & follow up questions			
Validation conclusion	**The formula is consistent, therefore this CAR has been found correct and closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_129	BL-PL 1.2	Establish a hirachy of options between 1. Verifiable plan and 2. Calculation. (2 only if 1 is not available)	☐ TÜV ☒ SQS
Response	**Project team:** Now reads "Where a valid verifiable plan exists for rate at which deforestation is projected to occur this rate shall be used. If no verifiable plan exists, the rate shall be established by examining proxy areas."		
Comments & follow up questions			
Validation conclusion	**This is substantial for the identification of the option; therefore this CAR has been found correct and closed.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_130	BL-PL 1.2	In the following paragraph it still remains to be difined how and for what purpose the likelihood of deforestation occurring and the likely rate is to be defined. Quote: *Where forest areas are under government control and/or the areas have been zoned for deforestation, a suitable representative sample of similar zoned areas must be examined to define the likelihood of deforestation occurring and the likely rate at which deforestation would occur.*	☐ TÜV ☒ SQS
Response			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved

Project team:

A new term L-Di or the likelihood of deforestation has been added together with new section 1.3 and a new parameter table.

"1.3 Likelihood of deforestation $L\text{-}D_i$

Where forest areas are under government control and the areas have been zoned for deforestation, a suitable representative sample of similar zoned areas must be examined to define the likelihood of deforestation occurring. The likelihood will be equal to the proportion of similarly zoned proxy areas deforested within the previous five years within the appropriate stratum ($L\text{-}D_i$).

The criteria for selection of proxy areas is given in Section 1.2.

For all other planned deforestation areas (i.e. areas not both under government control and zoned for deforestation), $L\text{-}D_i$ shall be equal to 1."

Data / parameter:	$L\text{-}D_{,i}$
Data unit:	%
Used in equations:	1
Description:	Likelihood of deforestation in stratum *i*
Source of data:	Analysis of Remote Sensing data and/or legal records for a number of proxy areas
Measurement procedures (if any):	N/A
Any comment:	For all areas not both under Government control and zoned for deforestation, $L\text{-}D_i$ shall be equal to 1 For areas under Government control and zoned for deforestation $L\text{-}D_i$ shall be calculated as the summed proxy areas in the appropriate stratum divided by the areas within these proxy areas that has been deforested within the previous five years.

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	L-Di has been added to equation 1.		
Comments & follow up questions	**See CL_SQS_16;** Please clarify: if L-$D_{,i}$ data unit is %, should not „For all areas not both under Government control and zoned for deforestation, *L-D_i* shall be equal to 100% instead of 1"?		
Validation conclusion	**Likelihood of deforestation for forests under government control has been given a parameter; for some clarification see CL_SQS_16 otherwise this CAR has been closed.**		
Reference	**BL-PL (Ref. 17.), CL_SQS_16**		
CAR-TS_131	BL-PL Part 3	Make sure that the following paragraph is not only guidance but that the following the other tools and modules is a requirement. Quote: *For detailed information regarding the calculation of $ET_{BSL,FC,t}$, $E_{BSL, BiomassBurn,t}$ and $N_2O_{BSL,direct-N,t}$ see the VCS-approved Modules "Estimating emissions from fossil fuel combustion in REDD project activities (E-FFC)", "Estimating non-CO_2 emissions from biomass burning in REDD project activities (E-BB)" and the latest A/R CDM tool "Estimation of direct nitrous oxide emission from nitrogen fertilization"*[2].	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Text now reads: The GHG emissions in the baseline within the project boundary shall be estimated as: $$GHG_{BSL,E,i,t} = ET_{BSL,FC,t} + E_{BSL,BiomassBurn,t} + N_2O_{BSL,direct-N,t} \quad (6)$$ Where: $GHG_{BSL,E}$ — Greenhouse gas emissions as a result deforestation activities within the project boundary in the baseline stratum *i* at project year *t*; t CO_2-e $ET_{BSL,FC,t}$ — CO_2 emission from fossil fuel combustion during year *t* in the baseline; t CO_2-e year^{-1} $E_{BSL, BiomassBurn,t}$ — Non-CO_2 emissions due to biomass burning as part of deforestation activities during the year *t* in the baseline; t CO_2-e year^{-1} $N_2O_{BSL,direct-N,t}$ — Direct N_2O emission as a result of nitrogen application on the alterna-		

[2] http://cdm.unfccc.int/EB/033/eb33_repan16.pdf

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		tive land use within the project boundary in year *t* in the baseline; t CO_2-e year^{-1} *t* *1, 2, 3 …t** years elapsed since the start of the REDD VCS project activity For the calculation of $ET_{BSL,FC,t}$, $E_{BSL,\ BiomassBurn,t}$ and $N_2O_{BSL,direct\text{-}N,t}$ the VCS-approved Modules "Estimating emissions from fossil fuel combustion in REDD project activities (E-FFC)", "Estimating non-CO_2 emissions from biomass burning in REDD project activities (E-BB)" and the latest A/R CDM tool "Estimation of direct nitrous oxide emission from nitrogen fertilization"[3] shall be used.	
Comments & follow up questions			
Validation conclusion	**The text is clearly requires the use of the given modules, therefore this CAR has been closed correctly.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_132	BL-PL Part 3	Exlclude phrase: *GHG emission sources excluded from the project boundary can be neglected, i.e. accounted as zero.* (A project could appear to have other emissions sources than covered by the meth, i.e. detected in the audit process. It is not on the PP to decide on neglecting, but a matter of applicability / materiality. This is covered by X-Sig. Thus second phrase only.	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Phrase excluded		
Comments & follow up questions			
Validation conclusion	**The text has been excluded as requested; therefore this CAR has been closed correctly.**		
Reference	**BL-PL (Ref. 17.)**		
CAR-TS_133 (BL-UP CAR No 1)	BL-UP I-Applicability	Provide definitions of unplanned conversion (vs. deforestation?) as part of further specified applicability criteria	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Deforestation is the conversion of "forest land" to "non-forest land". The text has been changed to "unplanned deforestation in the baseline case". **<u>Audit team:</u>** Definition issue has been covered by using deforestation.		

[3] http://cdm.unfccc.int/EB/033/eb33_repan16.pdf

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Applicability to be specifed (compare initial comment). It shall be clear when this is module has to be applied – also in relation to applicability criteria establised in framework module. (linkage between applicability of modules)		
Comments & follow up questions			
Validation conclusion	**This module with the other baseline modules fits well with the framework module, definition of unplanned deforestation is clear in the text (as footnote); therefore this CAR has been closed correctly.**		
Reference	**BL-UP (Ref. 18.)**		
CAR-TS_134 (BL-UP CAR No 2)	BL-UP I-Applicability	Provide definitions of "landscape configuration mosaic and frontier" as part of further specified applicability criteria	☐ TÜV ☒ SQS
Response	**Project team:** The VCS definition of "mosaic" and "frontier" deforestation has been added in a footnote. We consider that the methodology should use exactly the same definitions of the VCS standard. Different definitions should be avoided. If these definitions require a clarification, then the standard should be modified (clarified), not the methodology. **Audit team:** This is indeed the case. VCS shall provide a specified definition of frontier and mosaic. The current general phrasing is not sufficiently clear to define the actual applicability. It needs to be clearly identifiable in the field what is frontier and mosaic in order to then confirm that this meth is applicable (as mosaic and frontier are an applicability criteria). Besides, clarfiy in the applicability also what type of deforestation would not be covered. Respond in this table: what is the sense of division if all deforestation types are included. (revise also spelling in footnote)		
Comments & follow up questions			
Validation conclusion	**Definition is clear, and given as footnote. In general SQS agrees, that all definitions have to be VCS standard definitions and also need to be in the text. Applicability and sense of division is clear in the text, as these are completely different methods that need different approach – baselines included. Covering all this CAR has been closed correctly.**		
Reference	**BL-UP (Ref. 18.)**		
CAR-TS_135 (BL-UP CAR No 3)	BL-UP II-Procedure Step 2	The audit team considers that the accounting for degradation / growth should be excluded for reasons of simplicity and with that applicability of the methodology (compare other related Comments). (To be reviewed / discussed as mayor conceptual aspect after closure of other CARs)	☐ TÜV ☒ SQS
Response	**Project team:** We disagree with this CAR. The VCS standard is for **Avoiding Unplanned Deforestation**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	and Degradation (AUDD). Many REDD projects we are currently seeing have illegal logging or timber removal for fuel wood activities in both the baseline and project scenario and need a methodology to deal with this situation. If logging is legal then this will be covered by an VCS-IFM activity (see the Noel Kempff project which stopped both). Secondary forests occupy large tracks of land in areas subject to deforestation and avoiding their deforestation results in significant carbon gains as the protected forests growths. We have improved the text in order to make accounting for degradation / growth clearer. **Audit team:** The request remains open till closure of remaining CARs on degradation. Other CARs on definition of degradation, typical width of classes, sensitivity of inventories, overall approach how to avoid issuance of credits from natural rather than project effects (evidences on planned deforestation) etc have not been covered yet.		
Comments & follow up questions			
Validation conclusion	**This CAR has been closed, as SQS agrees with the project team; forest degradation is one of the clear cases why REDD projects are created.**		
Reference	**BL-UP (Ref. 18.), FAO Forest degradation (Ref.22.)**		
CAR-TS_136 (BL-UP CAR No 4)	BL-UP II-Procedure Step 2	Clarify how double counting from overlapping boundaries for degradation and deforestation could be avoided.	☐ TÜV ☒ SQS
Response	**Project team:** We do not see a risk of double counting. All strata will have unique IDs so any potential double counting can easily be detected. Moreover, carbon stock changes in areas subject to legally sanctioned timber removal with subsequent recovery (degradation/growth) but not to deforestation fall under the VCS-IFM category. We therefore added the following text: "Areas undergoing changes in carbon stocks due to legally sanctioned timber harvest but not subject to deforestation during the project term are eligible under the VCS-IFM category and shall be excluded from carbon accounting of the REDD project activity". Strata undergoing changes in carbon stock will have specific carbon stock values every year in the baseline, and different ones in the project scenario. The difference between the two determines the avoided emissions and the gains in carbon stocks (see the examples below). Examples:		

Project year	Baseline scenario: degradation followed by deforestation (in year 10)		Project scenario: protection with forest re-growth.		Net benefits for the climate
	tCO2e/ha	tCO2e/ha/yr	tCO2e/ha	tCO2e/ha/yr	tCO2e/ha/yr
1	300	0	300	0	0
2	290	-10	305	5	15
3	280	-10	310	5	15
4	270	-10	315	5	15
5	260	-10	320	5	15
6	250	-10	325	5	15
7	240	-10	330	5	15

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved

8	230	-10	335	5	15
9	220	-10	340	5	15
10	10	-210	345	5	215
11	10	0	350	5	5
12	10	0	355	5	5
13	10	0	360	5	5
14	10	0	365	5	5
15	10	0	370	5	5
16	10	0	375	5	5
17	10	0	380	5	5
18	10	0	385	5	5
19	10	0	390	5	5
20	10	0	395	5	5

Project year	Baseline scenario: deforestation of secondary forest (in year 10)		Project scenario: avoided deforestation.		Net benefits for the climate
	tCO2e/ha	tCO2e/ha/yr	tCO2e/ha	tCO2e/ha/yr	tCO2e/ha/yr
1	100	0	100	0	0
2	110	10	110	10	0
3	120	10	120	10	0
4	130	10	130	10	0
5	140	10	140	10	0
6	150	10	150	10	0
7	160	10	160	10	0
8	170	10	170	10	0
9	180	10	180	10	0
10	190	10	190	10	0
11	10	-180	200	10	190
12	10	0	210	10	10
13	10	0	220	10	10
14	10	0	230	10	10
15	10	0	240	10	10
16	10	0	250	10	10
17	10	0	260	10	10
18	10	0	270	10	10
19	10	0	280	10	10
20	10	0	290	10	10

Audit team:

a) Certainly the general concept of baseline minus project is clear – for deforestation and degradation.

Assuming that deforestation and degradation is included (compare comments above on applicability), the point is that in any case it would need to be clearly defined at validation (and documented in corresponding tables) for each strata how long the degradation phase will last and at which year deforestation will occur. How is this assured (and not only done cumulative) as per models and where is this fixed in the modules? To be defined.

b) Furthermore here we have again the issue of degradation or growth in the baseline (i.e. first 20 y degradation, then natural re-growth for 20 years, and in between enrichment planting) and how to factor this out from pot. project effects. The only way out is to limit recovering measures by the project to those validated for defined degraded areas.

Comments & follow up questions	

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Double counting is clearly eliminated; the second concern of the TÜV-SÜD has been closed in CAR-TS_135; therefore this CAR has been closed correctly.**		
Reference	**BL-UP (Ref. 18.), CAR-TS_135**		
CAR-TS_137 (BL-UP CAR No 5)	BL-UP II-Procedure Step 2	Claiming for changes in densities in the project scenario and pot. not considering growth in baseline would not be conservative. To be adapted / clarified.	☐ TÜV ☒ SQS
Response	**Project team:** Correction made, see new text. **Audit team:** CR 8 (**CL-TS_41)** covers this largely already. (To be clarified how it is assured that it is not accounted for (natural, not project triggered) re-growth (in recovering forests).) Furthermore, the last bullet point indicates that regular inventories will be run for areas due to be deforested in the baseline, but not for areas degrading in the baseline. To be corrected, if applicable If this last point would also apply for enhancement in areas degrading in the baseline, the baseline inventories on degradation would need to be very detailed. Clarify how this is assured. Compare CAR above on baseline stock changes. Quote: *a) Methodology for strata undergoing growth (and carbon stock enhancement):* *b.1 In case where no credits will be claimed for carbon stock enhancement: Ignore growth in both the baseline and project scenario (in both ex-ante and ex-post estimations).* *b.2 In case where credits will be claimed for carbon stock enhancement:* • *In the baseline scenario, assume no growth in carbon stocks.* • *In the project scenario:* o *For ex-ante estimations, conservatively assume no growth in carbon stocks.* o *For ex-post estimations: this will be done by directly monitoring carbon stocks using modules CP-AB and CP-D in the project in strata projected to be deforested in the baseline. Carbon stock changes will be accounted only for the period starting at the year in which the projected baseline deforestation occurs. Use Table 2 to report the measured carbon stock changes.*		
Comments & follow up questions			
Validation conclusion	**The baseline of the degradation is very detailed, this CAR is covered by CL-TS_41, therefore this CAR has merged with CL-TS_41 and has been closed.**		
Reference	**BL-UP (Ref. 18.), CL-TS_41**		
CAR-TS_138 (BL-UP CAR No 6)	BL-UP II-Procedure	Based on this information modelling is to be excluded. The simple reference to modelling is not sufficient.	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Step 3	If it is to be included, the approach for land use modelling and used carbon densities is to be specified in detail.	
Response	**Project team:** Modeling tools, such as Dinamica Ego and GEOMOD, can project different types of land-use transitions (e.g. forest to grassland, forest to cropland, non-forest to forest, etc.). We want our module to allow the use of such tools. - Another technique to determine the most likely future land-uses is modeling the suitability of different land uses based on a set of a pre-defined criteria and thresholds, such as soil type, elevation, rainfall, etc. As different land-uses usually occur within known ecologic, economic and cultural thresholds, GIS based methods can transparently be used to determine the most likely future land use. - Another approach is expert consultation. People with deep knowledge of the local biophysical, socio-economic and cultural conditions can determine the map of the most likely projected land uses. - The aforementioned methods and explanations have been included in the text. **Audit team:** Models would need to be approved and fully validated in order to enter a methodology. Request remains uncovered.		
Comments & follow up questions			
Validation conclusion	**CAR-TS_139 has merged to this CAR. The request for validation of the modeling tools is clear in the text; therefore this CAR has been closed correctly. See CL_SQS_17,to clarify, why not to include example of modeling tool; other than that this CAR has been closed.**		
Reference	**BL-UP (Ref. 18.), CL_SQS_17, CAR-TS_139**		
CAR-TS_139 (BL-UP CAR No 7)	BL-UP II-Procedure Step 3	Estimated final stock levels are conservative and shall be used. Cylces are not clear i.e. in time-frames of growth and with that in average.	☐ TÜV ☒ SQS
Response	**Project team:** We believe that cycles can objectively be estimated, i.e. using surveys, remotely sensed data analysis, literature sources, participative rural appraisal techniques, etc. As cycles tend to become shorter over time due to population growth, this approach is conservative. Always taking the highest sock would be overly conservative. **Audit team:** CAR was not covered and remains. CAR not relevant if option of models will be exluded. **(**closed once **/CAR 6 CAR-TS_138/** is closed**)**		
Comments & follow up questions			
Validation conclusion	**This CAR became irrelevant, as it has merged with CAR-TS_138, and it has been closed with that.**		
Reference	**BL-UP (Ref. 18.), CAR-TS_138**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_140	BL-DFW I-Applicability	Specify when it is required / when higher ranked modules require that this module is applied - Make clear that the "conditions" below are applicability criteria	☐ TÜV ☒ SQS
Response	**Project team:** It is optional to use the module. It is available if you need a degradation baseline. Structure is clarified.		
Comments & follow up questions			
Validation conclusion	**The use of the module is clear both in the Applicability part within the Module, and in the Framework Module. Consequently this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.), REDD-MF (Ref. 2.)**		
CAR-TS_141	BL-DFW I-Applicability	Clarify if this means that fuelwood collection may not cause deforestation. How would this be assured?	☐ TÜV ☒ SQS
Response	**Project team:** It is conservative to not assume deforestation. It generally does not—this is a misconception that fuelwood/charcoal production = deforestation—		
Comments & follow up questions			
Validation conclusion	**The answer of the project team is sufficient, the question is not relevant as it is the conservative estimation; therefore this CAR has been closed.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_142	BL-DFW I-Required conditions	Define what happens if the individuals are not willing to share information.	☐ TÜV ☒ SQS
Response	**Project team:** The module may not be used—see added text. Now reads: *The individuals / households involved in collecting firewood / producing charcoal in the project area must be identifiable and must be willing to share information on fuel wood consumption and/or charcoal production. If not the module cannot be used.*		
Comments & follow up questions			
Validation conclusion	**The text now covers the subject; therefore this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_143	BL-DFW I-Required conditions	Clarify here where the assessment has to be carried out and clarify consistency with other baseline assessment activities as per remaining modules. (reference region versus here in the module project	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		area (compare in later sections)).	
Response	**Project team:** Should be independent. There will be different factors determining project area		
Comments & follow up questions			
Validation conclusion	**This module has a different approach than the other baseline modules, therefore baseline assessment has to be different as well. This is a clear case, and the module itself is consistent; consequently this CAR has been closed.**		
Reference	**BL-DFW (Ref. 23.), BL-UP (Ref. 18.), BL-PL (Ref. 17.)**		
CAR-TS_144	BL-DFW I-Parameters	Language ...degradation caused by fuelwood collection and charcoal making.	☐ TÜV ☒ SQS
Response	**Project team:** OK. Now reads: "*Baseline net greenhouse gas emissions through degradation caused by fuelwood collection and charcoal making"*		
Comments & follow up questions			
Validation conclusion	**Description in the table is now clear, the CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_145	BL-DFW II-Procedure	1. How is it assured that the baseline estimates are strata specifc, as this will need to be documented. 2. Expost this will need to be monitored through corresponding density changes in strata. Clarify where / how this is assured.	☐ TÜV ☒ SQS
Response	**Project team:** Strata added Ex-post should not be part of the baseline as baseline cannot be monitored		
Comments & follow up questions			
Validation conclusion	**Strata is clear in the table now, ex-post in this baseline is not relevant; therefore this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_146	BL-DFW II-Procedure	Area.	☐ TÜV ☒ SQS
Response	**Project team:** OK. Average projected annual volume of wood gathered in the project area for fuel and/or charcoal production in the baseline scenario in stratum i at time t; m3 yr-1		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The role and description of $FG_{BSL,i,t}$ is clear in the text; therefore this CAR has been correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_147	BL-DFW II-Procedure	Clarify "commercially" (fuelwood may not be commercial)	☐ TÜV ☒ SQS
Response	**Project team:** OK – now reads for fuel wood or charcoal production		
Comments & follow up questions			
Validation conclusion	**The text is now clear; therefore this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_148	BL-DFW II-Procedure	1. Growth in project scenario may not be higher once the saturation level is achieved. Specify this. 2. Discuss aspect of conservativeness more profoundly, i.e. based on a scenario that starts with degraded strata in y t-10 (not for meth inclusion) 3. Make comparison i.e. to non renewable biomass meths (I.E etc; GS-VER) and consider approach of non-renewable fraction in this context.	☐ TÜV ☒ SQS
Response	**Project team:** We would argue there is no such thing as a saturation level—at least not in the time frames we are concerned with. Forests continue to sequester carbon indefinitely, albeit at slower rates as forest matures (hundreds of years). If significant biomass is being removed in the baseline case then the removed trees can no longer be sequestering carbon and so stand sequestration rates will drop.		
Comments & follow up questions			
Validation conclusion	1. SQS agrees with the project team on saturation level does not exist (see Ref. 25.) – and in case of the project lifetime (no more than 100 years) growth of the forest biomass will be even more dominant. 2. See CAR-TS_151 for this 3. "non-renewable" is included in the required conditions **Summing all above this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.), Ref. 25; CAR-TS_151**		
CAR-TS_149	BL-DFW II-Procedure Step 1	Review language in this paragraph: avoid may / should and define process steps. As above; pot need for strata specific data	☐ TÜV ☒ SQS
Response	**Project team:** Language corrected. Now reads: Where fuel-wood collection and/or charcoal production activ-		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	ities exist in the baseline case, it is necessary to estimate the baseline consumption of fuel-wood in different strata within the project area. The conservative assumption that the rate of fuel wood collection and/or charcoal production will remain constant from the historic period through the baseline period shall be made. Strata added		
Comments & follow up questions			
Validation conclusion	**Text has been corrected, and now clear on his regard; therefore this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.)**		
CAR-TS_150	BL-DFW II-Procedure Step 1	Clarify why this assumption can be made any why it is this conservative, (also in comparison to / in line with applicability criteria)	☐ TÜV ☒ SQS
Response	**Project team:** Applicability conditions specify that the module is not applicable to situations where fuel wood collection/charcoal production are decreasing or are likely to decrease in the near-future due to lack of available stock. Therefore it is likely that rates are increasing as population pressure increases. To use a constant rate is conservative. Text added in Step 1.1		
Comments & follow up questions			
Validation conclusion	**Text added and it is clear, therefore baseline is conservative on this regard; consequently this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.),**		
CAR-TS_151	BL-DFW II-Procedure Step 1	Consistency with Baseline timeframes as established by the meth and VCS to be assured.	☐ TÜV ☒ SQS
Response	**Project team:** An area undergoing degradation will have accelerating rates of fuel wood harvest. Assuming a constant level is conservative.		
Comments & follow up questions			
Validation conclusion	**CAR-TS_148 partly merged to this CAR. CAR-TS_150 partly covers this CAR. The baseline has been set conservatively in all aspects, text is clear and consistent. Therefore this CAR has been closed correctly.**		
Reference	**BL-DFW (Ref. 23.), CAR-TS_148, CAR-TS_150**		
CAR-TS_152	BL-DFW II-Procedure Step 1	(Compare comment above on population and geographic location) Mobile / commercial charcoal makers that are possibly not geographically locatable not considered in the presented approach. To be adapted.	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** Text altered to include mobile/commercial charcoal production		
Comments & follow up questions			
Validation conclusion	**Mobile/commercial charcoal production has been added; consequently this CAR has been closed.**		
Reference	**BL-DFW (Ref. 23.),**		
CAR-TS_153	BL-DFW III-Data and parameters	Parameters to be adapted in light of CARs on this module.	☐ TÜV ☒ SQS
Response	**Project team:** Parameters adapted particularly including adding strata and moving PAF, TAF, VBSL,FW and TotPopn to parameters to be monitored		
Comments & follow up questions			
Validation conclusion	**Parameters have been updated as described; therefore this CAR has been closed.**		
Reference	**BL-DFW (Ref. 23.),**		
CAR-TS_154	BL-DFW III-Data and parameters	To be monitored for baseline renewal	☐ TÜV ☒ SQS
Response	**Project team:** That is an issue for baseline renewal not for the baseline. At renewal the baseline methodology will be applied again from the beginning		
Comments & follow up questions			
Validation conclusion	**SQS agrees with project team, baseline renewal will be applied from the beginning; therefore this CAR has been closed.**		
Reference	**BL-DFW (Ref. 23.),**		
CAR-TS_155	LK-ASP I-Applicability	Specify applicability criteria and define when this module is mandatory.	☒ TÜV ☒ SQS
Response	**Project team:** Text added **Audit Team:** Added text clarifies the applicability of this module when BL-PL is used. Framework module indicates under which setting this module is required.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**This CAR has been cross checked, found correct; therefore it has been closed.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_156	LK-ASP I-Applicability	General adaptation of applicability criteria necessary. Permit to deforest as proxy for deforestation actually occurring is not considered adequate and conservative	☐ TÜV ☒ SQS
Response	**Project team:** See the baseline module. More than a single demonstration of intent is required. **Audit Team:** Consideration on the applicability of this approach shall be further specified in BL-PL where this is analyzed further. The applicablity criteria have made BL-PL a requirement which is considered sufficient in the context of the present LK ASP module. No further response needed át present. Final crosscheck on consistency with final BL-PL still pending. **Project Team:** See the baseline module BL-PL		
Comments & follow up questions			
Validation conclusion	**BL-PL and LK-ASP are consistent; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_157	LK-ASP I-Required Conditions	Define in detail the assessment approach that has to be covered in a step wise approach. a) define "baseline landowners" and and assure that the entire project area is covered b) define which specific goods and services may be lost due to the project (extended applicability criteria) c) clarify if only land is eligible for compensation under control of the baseline landowner? d) how is the compensation on other areas under control of the owner to be assessed (on a product specifc level or cross-prod uct wise ?) How is this to be measured/monitored? (comment: compare i.e. leakage tools under AR-CDM)	☐ TÜV ☒ SQS
Response	**Project Team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	I think you are misunderstanding the structure. This section is the applicability conditions. It would be nonsensical to have a step wise approach in this section. The module does have a stepwise approach in the Procedure Section. **Audit Team:** The CAR requests definitions on the required conditions of the applicability criteria. It is herewith clarified that the chosen wording "step wise" might have been confusing. A simple enumeration of the requirements is requested. Therefore, assure that each point is responded and that ACs are adapted correspondingly. a) Is covered / however note new CAR below on consistent use of landowner b) Pending to define displaced goods and services c) Covered d) Pending. Among others also no indications on product and good specific monitoring. **Project Team:** a) See response below b) Note this module is not designed to cover the market impacts of the project. As per the VCS guidance the only market impact to be considered is timber and this is covered in LK-ME. Instead the module looks directly at the activity shifting of the agents that would have conducted the deforestation in the baseline. c) Covered d) This is not the same approach as under AR-CDM. REDD differs substantially from AR and planned differs most of all. Under AR you are generally looking at the local community and determining that leakage will occur if they no longer have food and/or a living. With planned deforestation what is displaced in many cases is an economic opportunity. Thus we look at area deforested. In theory you could look at each agent and examine investable money and return on investments but this would be very hard to implement and very hard to verify.		
Comments & follow up questions			
Validation conclusion	**a) This has merged with CAR-TS_158 and will be closed with that.** **b) The module is examining the activity of the agent or class of deforestation agent; therefore the original question is not relevant.** **c) Cross-checked and closed.** **d) The possible leakage and the monitoring of such leakage could happen trough the displaced activity of the agent, therefore the examination of its activity results the correct identification of the possible leakage.** **Summing up all above this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), CAR-TS_158**		
CAR-TS_158	LK-ASP I-Required Conditions	Clarify the wording land manager vs. land owner as introduced previously.	☐ TÜV ☒ SQS
Response	**Project Team:** Now consistently baseline agent of deforestation		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit Team: Amended text is now consistent to cover the CAR in the section of required conditions. Pending aspects: • Text still used FOCAL agent in 2 instances. To be adapted for consistency. • In applicability section: ….by monitoring the activities of the project landowner who ….Confirm that this means that there needs to be actual land ownership. **Project Team:** Focal agent removed and replaced with baseline agent of deforestation See the required and exclusionary conditions below. The baseline agent of deforestation need not actually be the current or past land owner see BL-PL		
Comments & follow up questions			
Validation conclusion	**Baseline agent of deforestation is consistent with BL-PL and the wording is clear; therefore thi CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_159	LK-ASP I-Required Conditions	Define concretely how it is assured that the permit was not generated for the project, i.e. permit obtained prior to project start and earlier as any evidence used to demonstrate early consideration of carbon finance in the context of additionality (which however does not seem to b e relevant for VCS)? Note: The cut off date established below seems to have a similar intention.	☒ TÜV ☒ SQS
Response	**Project Team:** This is a baseline issue not a leakage issue. See BL-PL **Audit Team:** Due to the mandatory linkage to BL-PL this is covered by the baseline module		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross-checked, and the issue is covered in BL-PL; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_160	LK-ASP I-Required Conditions	Specify the requirements for the "baseline data" on deforestation permits. -what means same trajectory; -what if data prior 2005 and the year of reference (definition?) is inconsistent; - is this assessment supposed to be carried out on the national or regional level?) -(language: exlclude "to the satisfaction of the veri-	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		fier")	
Response	**Project Team:** Text added **Audit Team:** Provide response how this has been covered in this table. **Project Team:** We deleted "• ~~It must be demonstrated that the total area of government permits (for deforestation activities) that have been granted to the baseline agent of deforestation or class of agent has not increased due to the implementation of project activities.~~ - Text now reads: Where Governments currently control the land and the deforestation agents are yet to be determined but will have government sanction, project developers must demonstrate that areas allotted nationally for land conversion through deforestation by Government agencies will not increase due to the potential for REDD projects. The purpose of this requirement is to demonstrate that the incentive of potential REDD projects has not caused Governments to greatly increase their plans for allowed deforestation. The rate of Government land allocation for land conversion via deforestation must be the same (plus or minus 10%) or on the same trajectory (plus or minus 10%) as before November 28th 2005 and in the year of reference for the planned deforestation REDD project. If the rate of allocation differs beyond the stipulation then this module shall not be used, and therefore the methodology can not be used - National level - To the satisfaction of verifier removed		
Comments & follow up questions			
Validation conclusion	**Project team has updated the text in these issues; timing is clear, and the total country wide involvement of the baseline agent is clear as well; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_161	LK-ASP I- Exclusionary Conditions	These are applicability crit eria and should go in the corresponding sections Specify conditions: - Natural regrowth after harvest would not make leakage irrelevant (?!) - Same with illegal harvesting. Thus, clarify that the entire meth could not be applied if these conditions apply.	☐ TÜV ☒ SQS
Response	**Project Team:** Note that exclusionary conditions and required conditions are part of the applicability conditions section. Structure clarified by insetting. Text clarified to show module may not be used if exclusionary conditions are met.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit Team: • Response pending on bullet points. • In the context of natural reqrowith issue, note also the wording of "lands" Here it is not clear which lands, above in applicability it is indicated "forest lands". Make clear what the relation of lands is to defined project area. • As in other modules, it should be confirmed at some place (i.e. framework) that the required and excluding conditions are applicablity criteria. Non compliance will need to lead to non applicablity. **Project Team:** If the module can not be used it doesn't mean there is no leakage it means the methodology can not be used – clarified Text now reads: • - If areas projected to be deforested in the baseline are not being converted to an alternative use but will be allowed to naturally regrow this module shall not be used and hence the methodology can not be used - Text now reads: • If deforestation is illegal / unsanctioned then this module shall not be used and therefore the methodology can not be used • Where there is a projection of deforestation by outside agents in the project area in the baseline period prior to planned deforestation, the module shall not be used and therefore the methodology can not be used - Foot notes added indicating that required and exclusionary conditions are full applicability conditions and that non-compliance leads to non-applicability of the methodology		
Comments & follow up questions			
Validation conclusion	**This CAR has been cross-checked, and in one hand it has been covered with the editing on the other hand it was covered with combination of the BL-PL. Consequently this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_162	LK-ASP II-Procedure	In other modules the reference to the last verification is not made in the timeline. Assure consistent approach. Calculation of net ERs (exante) and expost calculation for specific monitoring periods / should be treated separately.	☐ TÜV ☒ SQS
Response	**Project Team:** Reference now to the baseline period. We argue the same methods can be used to calculate an ex-ante estimate and to calculate actual leakage ex-post. There is no material difference just the need to use estimates ex-ante **Audit Team:** The structure of the module should reflect on this. Thus expost calculation specifics need to be given / confirmed in the monitoring section.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project Team: The only parameter that needs to be monitored is : $A_{defLK,i,t}$ and this is already in the section – Data and Parameters Monitored. We added $A_{plannedi}$ to the list of factors to be monitored for the sake of thoroughness		
Comments & follow up questions			
Validation conclusion	**The method and the parameter are clear; reference to BL-PL has been given; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_163	LK-ASP II. Step 1	The second scenario (especially second part of the phrase) is not considered feasible. I.e. it could be interpreted that not even an entity specific or personalized permit for deforestation would need to be required for the sanctioned agent (will be). Note: There is no example in the carbon world where relatively vague planning is considered as basis for carbon accounting. The setting may be different in regard to situations where the Government also is the agent, (the first part of the phrase). In any case there should also be caps for governments in order to assure that assumptions on planned deforestation are conservative. Compare corresponding CARs Basline module planned.	☐ TÜV ☒ SQS
Response	**Project Team:** The second scenario is now entirely rewritten to include classes of agents of deforestation and to base analyses on these classes. **Audit Team:** • The baseline deforestation assessment needs to be more specific – it is the expectation that this should reflect on each agent / driver and the timeframes need to be consistent with the baseline deforestation assessment. • While there is overlaps with BL modules, a response on the issues raised remains pending. **Project Team:** Note that this is planned deforestation so a focus on drivers seems misplaced. Areas must be available for legal conversion, they must be suitable for conversion and a form of intent must be shown. See BL-PL		
Comments & follow up questions			

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The last phrase from the project team describes the reason for avoided planned deforestation, further clarification than that is given in the text is not requested. In general this CAR is more about baseline than leakages. As the requirements for avoided planned deforestations are covered in the two modules this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_164	LK-ASP II. Step 1	Clarify how the meth reflect s on situations where the proxy of land ownership for full control and inexistent other users does not apply. Thus, what happens if the land owner has the permit (and deforestation would not cause leakage since there is other areas), but if other " agents" are i.e. illegally settling on his land, then causing leakage in other places? Clarify, also in the meth.	☐ TÜV ☒ SQS
Response	**Project Team:** New applicability condition added **Audit Team:** No actual response provided on the CAR. Response pending. As indicated previously, reconfirm consistent use of ownership and control of land. **Project Team:** New applicability condition reads: • "Where there is a projection of deforestation by outside agents in the project area in the baseline period prior to planned deforestation, the module shall not be used and therefore the methodology can not be used" However, note that a planned deforestation project will have boundaries in which full deforestation will occur within 10 years in the absence of the project. As such there is very little room in the baseline for illegal deforestation and therefore any displacement of illegal deforesters. It could be an issue in the project case where you suddenly have forest that wouldn't have existed in the baseline. Any illegal settling in the project case would be tracked using M-FCC		
Comments & follow up questions			
Validation conclusion	**The new applicability condition covers the raised issue; therefore this CAR has been closed – even though this was not a leakage issue.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_165	LK-ASP II. Step 2	A reliable WoPR rate of the land owner / agent should refer to the past, not to the future. (Baseline deforestation rate). Correct this.	☒ TÜV ☒ SQS
Response	**Project Team:** Changed to now only reflect historic data **Audit Team:** The entire section was modified. It now refers to historical data.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**The result has been cross-checked, section refers to historic data; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_166	LK-ASP II. Step 2	A cap in regard to historic deforestation data of the agent is considered crucial and shall be made mandatory in all cases.	☐ TÜV ☒ SQS
Response	**Project Team:** Three options for estimating the historic deforestation rate have been added. Each has a maximum and minimum number of years that can be used to calculate the deforestation rate **Audit Team:** Unclear why the response mentions 3 options while there are only 2 in the module. Clarify. Otherwise the Request is not applicable anymore as the option to estimate the expost deforestation by the agent based on "plans" has been erased. **Project Team:** We apologize there are always multiple versions of these documents. There are 2 options		
Comments & follow up questions			
Validation conclusion	**The cap in the two options for the historic data has been set clear; therefore this CAR has been closed correctly.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_167	LK-ASP II. Step 2	Deforestation needs to be de fined also for this context. Last 5 years does not seem to be fully feasible as these areas could still regrow and then not allow to quantify deforestation.	☒ TÜV ☒ SQS
Response	**Project team** If these areas regrow then surely it is conservative? **Audit team:** This refered to the creation of annual deforestation per agent based average of 5 years. Not applicable anymore due to substantial rephrasing.		
Comments & follow up questions			
Validation conclusion	**CAR is not applicable and has been closed correctly.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_168	LK-ASP III-Data and parameters	To be adapted in light of CARs above .	☐ TÜV ☒ SQS
Response	**Project team:**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Adapted **Audit team** The monitoring parameters require further revision based on the requested changes and updates. I.e. it needs to be reflected further on the differentiation of ex-ante / expost and the agent specific deforestation rates **Project team:** The parameters have been altered as described above. Monitoring frequency is clearly described. Ex-ante $A_{plannedi}$ is clearly determined in BL-PL, for $A_{defLKit}$ the comment text now reads: "Ex-ante, project proponents shall determine and justify the likelihood of leakage based on characteristics of the baseline agent or class of agent"		
Comments & follow up questions			
Validation conclusion	**Data and parameters table is consistent with the text, $A_{plannedi}$ and $A_{defLKit}$ has been added and explained; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.)**		
CAR-TS_169	LK-ASP General / Framework	Especially if not land ownership but only control is accepted, how is the carbon ownership of the project participant assured.	☐ TÜV ☒ SQS
Response	**Project team:** There is a difference between baseline ownership and with project ownership. There clearly has to be with project control but it is not the place of a methodology to determine how carbon ownership should come about. Carbon ownership would be a matter for the standards. In the PD and annexes and justification to verifier/validator PPs will have to demonstrate carbon ownership. I do not see where this would come into a methodology. It does not exist in CDM meths		
Comments & follow up questions			
Validation conclusion	**"The VCS automatically accepts all tools approved by the Clean Development Mechanism (CDM) Executive Board" (Ref. 24.). In CDM PPs have to prove control over the land – in this methodology the requirements are even more strict; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), Ref. 24.**		
CAR-TS_170	LK-ASP Option 1.1	Historical average of baseline deforestation by agent: Quote: "Option 1.1: Baseline deforestation rate based on historic deforestation average Under this approach, the baseline annual deforestation rate by the baseline deforestation agent/class of agent is assumed to be equal to the average cropland area, and grazing area, respec-	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		tively, during the previous 5 years. Survey the deforestation agent or class of deforestation agent2 and, if available, examine official records3 to determine the total area deforested by the deforestation agent or class of deforestation agent each year over the previous five years within the country.": • First paragraph unclear in language; needs to be made specific: … equals the cropland / grazing area (…converted? Forest area deforested for cropland / grazing? Within baseline period? In reference area / anywhere / On areas under control of the agent in the country?) • Second paragraph needs to be specific for agent; and assure consistent indication in which area this has to be assessed (country?) • Formuala needs to be agent specific	

Response

Project team:

Text now reads:

Option 1.2: Baseline deforestation rate based on historic deforestation average

Under this approach, the baseline annual deforestation rate by the baseline deforestation agent/class of agent is assumed to be equal to the average deforested area, during the previous 5 years.

Survey the deforestation agent or class of deforestation agent[4] and, if available, examine official records[5] to determine the total area deforested by the deforestation agent or class of deforestation agent each year over the previous five years within the country.

$$WoPR_i = \sum_{ag=1}^{ag} \frac{HistHa_{i,ag}}{5} \qquad (2)$$

Where:

WoPR	Rate of deforestation by the baseline agent or most likely class of agent of the planned deforestation in the absence of the project in stratum *i*; ha year^{-1}
$HistHa_{i,ag}$	The number of hectares of forest cleared by the baseline agent or likely class of agent of the planned deforestation in the five years prior to project implementation in stratum *i* by agent *ag* within the country; ha
i	1, 2, 3 …M_B strata in the baseline scenario
ag	*1, 2, 3 ...ag* agents of deforestation in the baseline scenario

[4] Class of deforestation agent defined in BL-PL

[5] Official records may include permits for concessions or permits to deforest for agricultural/commercial purposes

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Where a specific agent has been identified and there is no history of deforestation and no verifiable plans for controlled lands and future-controlled lands then *WoPR* should be set to planned baseline rate for the project ($D\%_{planned}$ * $A_{planned}$ from the planned deforestation baseline module). Where only a class of deforestation agent can be identified official records and/or remotely sensed imagery paired with ground truthing of agent of historical deforestation shall be used to define *WoPR*.		
Comments & follow up questions			
Validation conclusion	**Text is now clear, the distinction between agents and/within class of deforestation agent described in text and in reference. Area has been covered in CAR-TS_160. For the footnote of class of deforestation agent and definition of baseline agent see CAR_ SQS_4. Because all parts have been covered, this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.), BL-PL (Ref 3.), CAR-TS_160, CAR_ SQS_4**		
CAR-TS_171	LK-ASP Option 1.2	On Historical trend of baseline deforestation by agent: This option shall be made the first choice, only if this option is not feasable due to demonstrated non-availability of annual data, the historic average shall apply	☐ TÜV ☒ SQS
Response	**Project team:** The change has been made to make the trend analysis first and to require this approach if feasible		
Comments & follow up questions			
Validation conclusion	**The options are now in the requested order; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_172	LK-ASP	As indicated in other modules, the layout of the parameters to be monitored needs to included frequency and QA/QC	☐ TÜV ☒ SQS
Response	**Project team:** Added. But note that the two CDM consolidated methodologies even though they have these rows and multiple parameters in no place are these rows completed		
Comments & follow up questions			
Validation conclusion	**Lines have been added; therefore this CAR has been closed.**		
Reference	**LK-ASP (Ref. 21.)**		
CAR-TS_173	LK-ASU I-Applicability	Further specify applicability criteria (i.e. under which concrete baseline conditions,etc). Define when this module has to be used in relation to	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		other modules. (same CAR as in other modules)	
Response		**Project team:** This module is applicable in all cases of unplanned deforestation, so no further applicability conditions are needed. The modules to be used in conjunction with other modules are specified under "Data requirements". **Audit team:** Indicate concrete applicability criteria. For this the following is necessary: 1. To define an exact and comprehensive list of Activities that can be displaced. (and not…"Activities subject to potential displacement include"…as this could be interpreted in the sense of "among others". 2. Remains unclear what "and/or unsustainable use of biomass in forest land remaining forest land" is supposed to represent / how it is defined and how this is to be identified (is this degradation?). Specification required. AD from degradation is considered currently not to be included as this module is only for unplanned deforestation in the baseline. Make this clearer in the text. 3. Clarify / Specify further how the module reflects on AD resulting in harvesting / degradation. Specify how this is monitored (in this response table if applicable) 4. References to mosaic and frontier definitions to be included: "The forest landscape configuration can be either mosaic or frontier". 5. In regard to "BL-UP, BL-UR and BL-UL must have been used to define the baseline", make clear that these modules also must have been complied with in all their applicabilty criteria. (Could be underlined also in the framework module; all this to document that the complete set of all ACs of all relevant modules will decide over meth applicabilty; and not only framework applicability) **Project team:** 1. Now reads: Activities subject to potential displacement are: conversion of forest land to grazing lands, crop lands, and other land uses. 2. Unsustainable use of biomass has been removed. Clearly this is appropriate to BL-DFW and LK-DFW rather than unplanned deforestation 3. Deforestation is through land conversion to an alternate non-forest use. It is therefore not considered that leakage will cause degradation. Displaced people will seek alternate lands to practice their **non-forest** livelihoods. 4. Reference added. Now reads: The forest landscape configuration can be either mosaic or frontier. 5. We agree that the framework should play a larger role as the entry way to the methodology. Projects must comply with the framework applicability conditions and the framework determines which modules can and must be used. Text added to the applicability conditions as requested so it now reads: • BL-UP must have been used to define the baseline and the applicability criteria for BL-UP must have been complied with in full. Note that BL-UR and BL-UL no longer exist – there is now a single unplanned baseline module	

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**CAR-TS_176 has merged with this CAR to cover the applicability conditions. Applicability is now clear in text and coherent with the framework module. Activities have been described; distinction between modules/baselines has been made; activity displacement has been covered; reference has been added as described – therefore this CAR has been closed correctly.**		
Reference	**LK-ASU (Ref. 27.), BL-PL (Ref. 3.), BL-UP (Ref. 18.), CAR-TS_176**		
CAR-TS_174	LK-ASU II-Data requirements	Language: "Calls upon", does not make clear if the referenced modules are mandatory.	☒ TÜV ☒ SQS
Response	**Project team:** Changed text **Audit team:** Text changed as requested.		
Comments & follow up questions			
Validation conclusion	**Text change and consistency have been cross checked and found correct; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_175	LK-ASU II-Procedure	What about Leakage due to shifted degradation? How is this covered?	☐ TÜV ☒ SQS
Response	**Project team** This is clearly included in the text below: "Where this displacement of activities increases the rate of deforestation and forest degradation or decreases the rate of growth in forests outside the project boundary, the related carbon stock changes and non-CO_2 emissions must be estimated and counted as leakage". **Audit team:** Currently the module only covers displaced deforestation that provokes degradation - and not displaced dedegradation provoking / degradation. Was also already included to AC. • Necessary to underline this once more. Therefore specify here where this is clearly written, and make it even clearer in the module (either in ACs or here). **Project team:** In agreement with your earlier CAR we think the leakage module should match the baseline. The focus here is unplanned deforestation therefore what is being displaced is deforestation. People who would in the absence of the project cause a land use change from forest to a non-forest use are displaced and likely will undertake this activity elsewhere. If the focus is degradation then a degradation baseline is necessary – BL-DFW and LK-DFW should be used. In light of this the text now reads: "Activities that deforestation agents would implement inside the Project Area in the absence of the REDD project activity could be displaced outside the project boundary as a consequence of the implementation of the REDD project activity. Where this displacement of activities increases the rate of deforestation, the related carbon stock changes and non-CO_2 emissions must be estimated and counted as leakage. Two different groups of deforestation agents may be displaced:		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	a) **Local deforestation agents** obtaining their livelihood inside or near the Project Area since the start of the REDD project activity. This will be the main agent group in most cases of mosaic deforestation. This group will also be present in some cases of frontier deforestation. The risk of displacing activities of local agent groups must be addressed in the design of the REDD project activity using one or both of the following two approaches: • Exclusion from the Project Area of the forest locations that are likely to be deforested by these groups during the implementation of the REDD project activity. Changes in the rate of deforestation in these areas, compared to the baseline case, must be counted as leakage; and • Implementation of leakage prevention measures to maintain or increase the agents' livelihoods, such as, but not limited to, the creation of alternative sources of fuel-wood, improved crop or animal production systems, and employment. b) **Immigrant deforestation agents** expected to encroach into the Project Area in future periods. This will be the main agent group in most cases of frontier deforestation. This group will also be present in some cases of mosaic deforestation. Influencing the land-use decisions of this deforestation agent groups will not be possible in most cases, particularly if the agents are coming from distant locations and are driven by economic reasons. Leakage prevention measures may not be sufficient to avoid some level of activity displacement to happen."		
Comments & follow up questions			
Validation conclusion	**Degradation is covered in different modules, deforestation agents description is clear in text regarding their role in possible leakage is clearly described in the text; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), BL-DFW (Ref. 23.)**		
CAR-TS_176	LK-ASU II-Procedure	Definition of eligible agent s / drivers shall be covered at least partially in the relevant set of applicability criteria of this and higher ranked modules.	☐ TÜV ☒ SQS
Response	**Project team:** We do not see a reason to define eligible agents /drivers as we do not exclude certain types of agents and drivers, so all types of agents/drivers are eligible. Attempting to define each driver is not possible as this will vary by proejct type and country—it is not necessary to define each driver or agent. **Audit team:** If agents are not defined it can not be assured that all sources of leakage are covered. • Fixed list of agents / drivers to be included (in other modules) • Analyze and confirm in this table how all relevant sources of leakage potentially caused by these drivers are covered. **Project team:** A new applicability condition has been added: • The module shall be applied by all project activities where the baseline agents of deforestation clear the land for crop production (agriculturalist) or ranching, have no legal or sanctioned rights to deforest the land for these purposes, and are either resident in or immigrants to the reference region. If these criteria for application of the module are not met the module cannot be used. The only relevant source of leakage is displaced deforestation. Any other form would have a		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	different baseline than BL-UP. Note that any activity going on in the project area would be halted by the deforestation in the baseline to an even greater extent than it is halted by project implementation.		
Comments & follow up questions			
Validation conclusion	**To cover the full applicability this CAR has been merged with CAR-TS_173 and consequently it has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_173**		
CAR-TS_177	LK-ASU II-Procedure	Usually no people in project area as this will then not be forest. Clarify. (if reference region is meant)	☒ TÜV ☒ SQS
Response	**Project team:** Changed to "obtaining their livelihood". Also as this includes degradation so have added this to text **Audit team:** The phrasing has been adapted so that it is not refering to people living in the project area.		
Comments & follow up questions			
Validation conclusion	**Phrase has been updated and made clear, this has been cross-checked, found correct; consequently this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_178	LK-ASU II-Procedure	Does this mean that this module does not qualify for frontier? Specify here.	☒ TÜV ☒ SQS
Response	**Project team:** The following clarification has been added: "This will be the main agent group in most cases of mosaic deforestation. This group will also be present in some cases of frontier deforestation." **Audit team:** Phrasing was adapted and now also refers to frontier deforestation.		
Comments & follow up questions			
Validation conclusion	**Phrase is now clear, this has been cross-checked, found correct; consequently this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_179	LK-ASU II-Procedure	Exclude leakage prevention measures that are capable to increase emissions, as this would make the methodology overly complex. This also means that a list of eligible project activities is required. Otherwise each leakage prevention activity would need to be defined in the meth and covered by this or a separate meth in regard to emissions account-	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		ing.	
Response	**Project team:** Sequestration from leakage prevention measures are just as likely as emissions and both are likely to be either insignificant or positive. But both are key to the successful implemenation of such REDD projects—if people getting livelihoods from D&D inside project area have to find alternatives—e.g. if degrading by taking out fuel wood then need to establish other sources of fuel—from fuelwood plantations e.g.—this actually sequesters carbon but will not be counted in proejct. Similalry, could introduce improved crop prodution so the local people do not have to keep clearing forest—this could stablize crop production to more sustained system . No changes needed **Audit team:** While the relevance of leakage prevention is not questioned from an operational point of view, note the content of the CAR and deliver detailed response. Each included leakage prevention action – then becoming a project action – needs to be analyzed in detail in regard to its emissions, and it needs to be assured that all emissions are covered by the methodology. **Project team:** A new applicability condition has been added: "Any leakage prevention activity implemented shall not increase emissions more than the de minimus[6] threshold. If any leakage prevention activity implemented increases emissions more than the de minimis threshold the Module is not applicable and therefore the methodology cannot be used." In addition the following footnote has been added to the procedures section: "[2] Note applicability condition above precluding leakage prevention activities that cause greater than de minimis increases in emissions"		
Comments & follow up questions			
Validation conclusion	**The final solution of the project team is sufficient, and brings certainty for emission reduction and some flexibility to the project participants for their activities. This CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_180	LK-ASU II-Procedure	Language: Local groups should be replaced by "these agents". (just to avoid that this could be interpreted differently)	☒ TÜV ☒ SQS
Response	**Project team:** Change made. **Audit team:** Change on language was carried out accordingly.		
Comments & follow up questions			

[6] According to the VCS standards the de minimus is 5% or less of the total emission reduction

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Text is uniform in wording; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_181	LK-ASU II-Step 0	Define what is meant by broader REDD program. Clarify in footnote	☐ TÜV ☒ SQS
Response	**Project team:** The following footnote has been added: "A broader REDD program is a sub-national or national program that is monitoring and reporting emissions from deforestation under a voluntary or regulatory scheme recognized by either the VCS or the UNFCCC" **Audit team:** Footnote was included. Issue of REDD program covered through subsequent CAR. **Project team:** Scenario 2 has been deleted. It is our belief that we would be trying to predict future systems. It would be easier and better to amend the methodology in the future when such systems are fully defined. **(to be closed with following CAR)**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_182; therefore it has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_182**		
CAR-TS_182	LK-ASU II-Step 0	What if the program is regional and not capable to cover leakage completely? It has to be assured that the program area covers any leakage effects.	☐ TÜV ☒ SQS
Response	**Project team** The following requirement has been added: Scenario 2—in a region or country in which a broader REDD program already exists. • In either case: (a) The broader REDD program must be monitoring, accounting and reporting GHG emissions from deforestation/degradation for a region that covers at least twice the Project Area and includes the Project Area; **Audit team:** A footnote was added. While considering the new elements, the approach included to scenario 2 / regional REDD programm has not become sufficiently specified. Among others, the project attributable leakage covered through the program is not quantified. The newly added text indicating that it will be set zero (if there is no agreement!?) would simply outsource leakage effects to the program without quantification.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Also the text element -….."the entity that is responsible for the broader REDD program and the developers of the REDD project activity must enter into an agreement on how leakage due to shifting of unplanned deforestation will be monitored"….is considered too general in this context. In conclusion, scenario 2 does not lead to a consistent approach and is therefore not acceptable. Any leakage attributable to the project needs to be actually quantified. (partially this was inlcuded in the first version of the module) **Project team:** Scenario 2 has been deleted		
Comments & follow up questions			
Validation conclusion	**Scenario 2 has been deleted, therefore this issue has been covered and this has CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_181, CAR-TS_183,**		
CAR-TS_183	LK-ASU II-Step 0	If this happens and an agreement is closed, how is LK-ASU defined / calculated	☐ TÜV ☒ SQS
Response	**Project team:** The following clarification has been added: "and leakage for shifting of unplanned deforestation shall be calculated accordingly. If no agreement exists, but deforestation is monitored and reported under a VCS or UNFCCC acknowledged system, leakage shall be considered zero." **Audit team:** Compare above; overall approach not considered feasable. Actual quantification necessary. To be closed with CAR above. **Project team:** Scenario 2 has been deleted **(to be closed with previous CAR)**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_182; therefore it has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_182**		
CAR-TS_184	LK-ASU II-Step 1	Agent and driver definition is included here as an applicability criteria. Update app. criteria. Compare earlier CARs on this. Assure consistency with CAR / Request in the context of BL-UR that eligible drivers shall be defined.	☐ TÜV ☒ SQS
Response	**Project team** More than an applicability condition, this is a data requirement, which is implicit in the module BL-UR.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit team: The agents/drivers eligble under this methodology remain to be defined / fixed. Compare this and previous CARs on this matter. **Project team** See previous CAR. Applicability condition added: • The module shall be applied by all project activities where the baseline agents of deforestation clear the land for crop production (agriculturalist) or ranching, have no legal or sanctioned rights to deforest the land for these purposes, and are either resident in or immigrants to the reference region. If these criteria for application of the module are not met the module cannot be used.		
Comments & follow up questions			
Validation conclusion	**See CL_SQS_19 to confirm the status of BL-UR. CAR-TS_185 partly merged with this CAR. The module is now clear in regard for the applicability of the baseline agent; therefore it has been closed.**		
Reference	**LK-ASU (Ref. 27.), CL_SQS_19, CAR-TS_185**		
CAR-TS_185	LK-ASU II-Step 1	Clarify how the mobility of a driver is defined (for each (main) driver) and with that how the limit / size of the leakage belt is fixed.	☐ TÜV ☒ SQS
Response	**Project team:** The following clarification has been added: " The potential mobility of the main groups of local deforestation and degradation agents must be analyzed to define the boundary of the Leakage Belt. This analysis supposes that local agents and drivers have been identified and their potential mobility assessed using historical data, expert opinion, participative rural appraisal (PRA), literature and/or other verifiable sources of information". Also note—we cannot define each driver of D&D and it does not make sense to even attempt as it will vary by each project and country. **Audit team.** Compare previous CARs. Eligible agents / drivers remain to be defined, and then this CAR remains to be responded. (Note that i.e. the module section on leakage outside leakage belt assumres that agents are only imigrants/ squatters (and not i.e. illegally operating and mobile logging companies); thus eligible agents / drivers (squatters) were assumed when this was written. **Project team:** See previous CAR. Applicability condition added: • The module shall be applied by all project activities where the baseline agents of deforestation clear the land for crop production (agriculturalist) or ranching, have no legal or sanctioned rights to deforest the land for these purposes, and are either resident in or immigrants to the reference region. If these criteria for application of the module are not met the module cannot be used.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**This CAR is partly not relevant, as now leakage belt covers a different approach, partly has been covered in CAR-TS_184; therefore it has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_184**		
CAR-TS_186	LK-ASU II-Step 1	Language: Refer to...; assure that BL-UP is mandatory	☒ TÜV ☒ SQS
Response	**Project team:** "Use Module … (BL-UR)…" means that the use of this module is mandatory. Have modified text a little to be more clear **Audit team:** Covered through Applicability Criteria and previous CARs (making BL-UR and UP manadatory)		
Comments & follow up questions			
Validation conclusion	**BL-UP is mandatory even in the framework module; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), REDD-MF (Ref. 2.)**		
CAR-TS_187	LK-ASU II-Step 1	Unclear why not / if the total leakage in the belt area is equal to baseline leakage plus displaced leakage from the project. Clarify and adapt phrasing in regard to criteria based on which leakage has to be estimated	☐ TÜV ☒ SQS
Response	**Project team:** Text has been changed has follows: "Based on the expected effectiveness of the proposed REDD project activities, conservatively estimate the carbon stock changes and greenhouse gas emissions in the Leakage Belt that are expected to occur due to the implementation of the REDD project activity and that would not occur in the baseline case." **Audit team:** The approach to assess the amount of displaced carbon stock changes / effectiveness has been restructured and re-phrased. Subsequent to the quote above, the text is as follows: "Typically, this will be done by multiplying the estimated baseline carbon stock changes and greenhouse gas emissions for the Project Area by a factor < 1.0 representing the % of deforestation expected to be displaced into the Leakage Belt" • In regard to the above, it is necessary to be specific. Wording such as"Typically" would indicate that there are other options, which there should not be. • Guidance / criteria how to assess the % of displaced deforestation to be included. **Project team:** Bullet 1: Typically has been removed and replaced with "This shall be done by…" Bullet 2: The following footnote was added:		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	"If no leakage prevention activities are planned the factor shall be equal to 1. Where leakage prevention activities are implemented the factor shall be equal to the proportion of the baseline agents estimated to be given the opportunity to participate in leakage prevention activities. Leakage prevention activities must be planned to fully replace income, product generation and livelihood."		
Comments & follow up questions			
Validation conclusion	**Leakage Belt management is now covered offering two options to include leakage prevention. The baseline has been set conservatively; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_188	LK-ASU II-Step 1	Language: Exclude last part of the phrase.	☒ TÜV ☒ SQS
Response	**Project team:** Done **Audit team:** Text was adopted.		
Comments & follow up questions			
Validation conclusion	**This CAR was partly merged with CAR-TS_189, and it was also edited as requested; therefore it was closed.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_189**		
CAR-TS_189	LK-ASU II-Step 1	These are applicability criteria and shall be indicated as such.	☐ TÜV ☒ SQS
Response	**Project team:** The following applicability condition has been added: "Activities subject to potential displacement include: conversion of forest land to grazing lands, crop lands, and other land uses and/or unsustainable use of biomass in forest land remaining forest land." **Audit team:** Eligible Activities for AD need to be made specific. Compare CAR above. To be closed jointly with previous CAR on AC. **Project team:** New applicability conditions added: **Applicability conditions** This Module is applicable for estimating carbon stock changes and greenhouse gas emissions related to the displacement of activities that cause deforestation of lands outside the Project Area due to the avoided unplanned deforestation in the Project Area. Activities subject to potential displacement are: conversion of forest land to grazing lands, crop lands, and other land uses. The forest landscape configuration can be either mosaic or frontier. The following required and exclusionary conditions are full applicability conditions: ***Required conditions***		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	• BL-UP must have been used to define the baseline and the applicability criteria for BL-UP must have been complied with in full. • The module shall be applied by all project activities where the baseline agents of deforestation clear the land for crop production (agriculturalist) or ranching, have no legal or sanctioned rights to deforest the land for these purposes, and are either resident in or immigrants to the reference region • A baseline of carbon stock changes and greenhouse gas emissions must have been defined for the Leakage Belt area. ***Exclusionary conditions*** • If deforestation is planned the Module is not applicable and therefore the methodology cannot be used. Any leakage prevention activity implemented shall not increase emissions more than the de minimus[7] threshold. If any leakage prevention activity implemented increases emissions more than the de minimis threshold the Module is not applicable and therefore the methodology cannot be used.		
Comments & follow up questions			
Validation conclusion	**CAR-TS_189 partly merged with this CAR. Applicability conditions are now clear and very detailed. Consequently this CAR has been closed correctly.**		
Reference	**LK-ASU (Ref. 27.), CAR-TS_189**		
CAR-TS_190	LK-ASU II-Step 1	Specify the assessment approach for activity monitoring. 1. Does this only refer to activities displaced from the project area, occurring at t=0 in the project area itself? Or is the assessment to be carried out for baseline situation in the Leakage belt, then for the project et c...? How are calculations ex-ante and ex-post to be carried out. 2. Provide a secondary document with an analysis of applicability of the different AR related documents (in order to identify where this may not be consistent for REDD) 3. Where ar e the corresponding monitoring parameters compiled? Include parameters / corresponding indications to the meth.	☐ TÜV ☒ SQS
Response	**Project team:** Complete rewrite of this module based on previous CAR and CRs. **Audit team:** While the module was rewritten, the CAR remains valid and a response pending. As clarified in previous CARs, AD specific monitoring needs to be installed.		

[7] According to the VCS standards the de minimus is 5% or less of the total emission reduction

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Project team: See responses above. Note that even the AR working group is moving away from the situation where they track leakage through monitoring of agents and drivers. They are headed towards a system with defaults and look up tables. This is largely due to the costs and difficulty of the type of the method you are proposing. We fear that the direction you are proposing will prevent any meaningful projects from occurring.		
Comments & follow up questions			
Validation conclusion	**SQS agrees on project team. National inventories, imagery techniques are and especially will be cost effective, reliable tools. REDD projects can facilitate this process – in line with recent developments on the COPs Forest Days. Therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_191	LK-ASU II-Step 1	Clarify how it is differentiated in this context between sustainable and non-sustainable biomass use.	☐ TÜV ☒ SQS
Response	**Project team:** Complete rewrite of this module based on previous CAR and CRs. **Audit team:** The Request raised on increased use of non sustainable biomass remains valid and requires response. **Project team:** This module is focused on activity shifting from unplanned deforestation. Biomass use sustainable or unsustainable is the focus of a different baseline (BL-DFW) and its linked leakage module (LK-DFW). We hope the greater clarity in the applicability conditions on the agents clarifies this issue.		
Comments & follow up questions			
Validation conclusion	**SQS agrees with the project team; while activity shifting is clearly covered in the module – biomass use baseline is covered in a different module. This distinction is clear even in the framework module. Therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), LK-DFW (Ref. 28.), REDD-MF (Ref. 2.), BL-DFW (Ref. 23.)**		
CAR-TS_192	LK-ASU II-Step 2	Exclude Option 1 unless there is clear evidence that the assumed model has been calibrated and proven to be adequate and correct for different regions. (is this only for exante?; again differentiation exante / expost / monitoring not clear)	☒ TÜV ☒ SQS
Response	**Project team:** Complete rewrite of this module based on previous CAR and CRs **Audit team:** The relevant option was excluded.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Text is now clear, it has been cross-checked; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_193	LK-ASU II-Step 2	Exclude option 3; Approach based on 10 % buffer does not seem to be sustained by evidence. "Linking to expected Program" not sufficient.	☒ TÜV ☒ SQS
Response	**Project team:** Complete rewrite of this module based on previous CAR and CRs. **Audit team:** Option was excluded.		
Comments & follow up questions			
Validation conclusion	**Option was excluded, text is coherent, it has been cross-checked; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_194	LK-ASU I-Applicability	The entire section of references of AR CDM tools on leakage has been deleted. Reincorporate or clarifiy in detail how this is covered **A/R CDM-approved Tools:** "Tool for estimation of GHG emissions related to displacement of grazing activities in A/R CDM project activities". "Reforestation or afforestation of land currently under agricultural use" - AR-AM0004, Section on "Estimation of leakage due to conversion of land to crop land, based on area of conversion". "Calculation of GHG emissions due to leakage from increased use of non-renewable woody biomass attributable to an A/R CDM project activity".	☐ TÜV ☒ SQS
Response	**Project team:** These tools are no longer used in the module. In the first version they were poorly explained and could not be effectively used in implementation. We realize you favor them as they are derived from the CDM but they are not applicable. The approach used here is to track deforestation and accompanying emissions.		
Comments & follow up questions			
Validation conclusion	**SQS agrees with the project team; to develop a different approach for REDD then CDM A/R was the request from VCS therefore such steps are encouraged. The leakage module is coherent; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), Ref. 24.**		
CAR-TS_195	LK-ASU Step 4a	The approach to assess available / total forest area t is considered to overestimate actually available area due to the following: The leakage belt is supposed to be similar to project area - and therefore it shall be an area	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		actually under threat. If the national forest area is taken as main input, large amounts may not be accessible. Hence, TOTFOR needs to be further reduced to arrive at accessible/available forest area.	
Response	**Project team:** Text now reads: Define the total available national forest area (*TOTFOR*). This can be assessed with a coarse-scale imagery (e.g. using MODIS imagery or similar), or with official government statistics on forest area. The total national forest area should be reduced to just the area of forest within 5km of a road or river.		
Comments & follow up questions	SQS needs more clarification on this description: see CL_SQS_20. This CAR will be closed with that CL.		
Validation conclusion	**Reference forest area is clearly and conservatively defined; further clarification is answered in CL_SQS_20; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), CL_SQS_20**		
CAR-TS_196	LK-ASU Step 4a	On Step 4 a / If boundaries are available then area of protected forests3 (PROTFOR) and the area of managed forests4 MANFOR) may be omitted: • On PROTFOR literature demonstrates that legal protection status may have little impact on actual effeciveness of protection. Thus, the approach to exclude formally protected areas and the also the footnote inidicating that there only needs to be guards (but no indication on effectiveness), does not lead to an indication on actually and effectively protected areas. • MANFOR also requires indicators to underline effective non-availability for leakage.	☐ TÜV ☒ SQS
Response	**Project team:** Footnotes now read: [1] Protected forests should be defined as forests with active protection in place including forest guards and policies to evict squatters. The effectiveness of protection must be demonstrable for areas to be excluded from total available forest area [1] Active management should be defined as under a specific ownership which has management plans and actively defends lands against invasion by squatters. The effectiveness of active management for preventing deforestation must be demonstrable for areas to be excluded from total available forest area The applicable parameter tables now read: **Data / parameter**: *MANFOR*		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved

Data unit:	Ha
Used in equations:	2
Description:	Total area of forests under active management nationally
Source of data:	Official data, peer reviewed publications and other verifiable sources
Measurement procedures (if any):	
Monitoring frequency:	Must be reexamined at least every 5 years
QA/QC procedures:	
Any comment:	A demonstration is required that areas will be protected against deforestation. Such a demonstration shall include the existence of forest guards in sufficient numbers to prevent illegal colonization and an active management plan detailing harvest plans and return intervals, and/or evidence that the concession owner has previously evicted illegal colonists/squatters from the forest areas

Data / parameter:	*PROTFOR*
Data unit:	Ha
Used in equations:	2
Description:	Total area of fully protected forests nationally
Source of data:	Official data, peer reviewed publications and other verifiable sources
Measurement procedures (if any):	
Monitoring frequency:	Must be reexamined at least every 5 years
QA/QC procedures:	
Any comment:	A demonstration is required that areas will be protected against deforestation. Such a demonstration shall include either: 1. Designation as a UNESCO World Heritage Site, or 2. Management by an international NGO, or 3. Evidence that the government has immediately acted to evict any and all illegal squatters

Comments & follow	

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	**The requested issues are covered in both cases. Bothe in PROTFOR and MANFOR guarding is mandatory; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_197	LK-ASU Step 4c	Hierachy of sources needs to be established for national carbon data.Indicated here and clarify order also in parameter section further (”either” would mean there is no ranking).	☐ TÜV ☒ SQS
Response	**Project team:** Text now requires both sources as forest carbon maps for across the tropics are now available.		
Comments & follow up questions			
Validation conclusion	**Inclusion of both data results in the best estimation; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_198	LK-ASU Step 4c	Clarify how it is assured that the stratification in the Leakage belt matches with the national data sets / Clarify applicability of stratification module.	☐ TÜV ☒ SQS
Response	**Project team:** Now reads: Stratify *AVFOR* by carbon stock. The stratification shall use peer-reviewed assessments of forest carbon stocks across the country in combination with coarse forest type maps. Module X-STR shall be used to determine the threshold for separation of strata in terms of variability/homogeneity of stocks.[8]		
Comments & follow up questions			
Validation conclusion	**Clear reference to X-STR has been given, therefore this Car has been closed.**		
Reference	**LK-ASU (Ref. 27.), X-STR (Ref. 29.)**		
CAR-TS_199	LK-ASU Step 4c	On: *Take the area weighted average carbon stock across the Leakage Belt (CLB) and the area weighted average carbon stock for all available forest area outside the Leakage Belt (COLB).* If there are large areas of low density forests (i.e. galery / savanna) the difference may be high in spite of potential unattractiveness of these areas for migrating agents / occurance of leakage. A conservative approach needs to be assured, i.e.	☐ TÜV ☒ SQS

[8] At validation the source national datasets/maps shall be presented alongside the stratification of AVFOR and any divergence shall be explained

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		PROP-CS only if >1 and otherwise C-LB	
Response	**Project team:** In the parameter table for C_{OLB} the text now reads: Areas included in the calculation of C_{OLB} shall be limited to areas demonstrated to be suitable for agriculture or livestock ranching. Demonstration shall be through existing areas of agriculture or livestock ranching on adjacent lands with the same soil type and climate. Areas unsuitable for agriculture or livestock such as areas that are excessively dry, flooded or nutrient poor shall be excluded.		
Comments & follow up questions			
Validation conclusion	**Text in table is now narrows down the forests to only the similar ones; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_200	LK-ASU Step 4d	*ON: Note: Ex ante C LK,unplanned is estimated by the project developers based on their judgment of the capacity of the project to avoid leakage.* Estimates of success rates in leakage prevention need to follow qualified input criteria, and not the judgement of the developer (who will have an ambitious estimate). Adapt and include criteria.	☐ TÜV ☒ SQS
Response	**Project team:** This text has been deleted as this parameter is an output parameter from M-EXP (previously M-FCC) and thus ex-ante estimation shall occur in that module not in LK-ASU. In M-EXP the factor is principally derived from the area of deforestation in the leakage belt ($A_{DefLB,i,t}$). In the parameter table for this parameter the following guidance is given: "Ex-ante an estimation shall be made of deforestation in the leakage belt in the with-project case. The area of deforestation shall be made conservatively equal to: $\left(\sum_{t=1}^{t}\left(1-PROP_{IMM}\right)*\mathrm{A}_{\mathrm{BSL,LK,unplanned,t}}\right)*\left(1-PROP_{LPA}\right)$ Where: $PROP_{IMM}$ Estimated proportion of baseline deforestation caused by immigrating population; proportion (Calculated in LK-ASU) $A_{BSL,LK,unplanned,t}$ Project rate of unplanned baseline deforestation in the Leakage Belt Area at year *t; ha. yr-1* (Output parameter from BL-UP) $PROP_{LPA}$ Estimated proportion of baseline deforestation agents given the opportunity to participate in leakage prevention activities; proportion (proportion shall be conservatively estimated and justifiable. Leakage prevention activities must be planned to fully replace income, product generation and livelihood. Projects have the option ex-ante to conservatively set $PROP_{LPA}$ as equal to 1). *t* *1, 2, 3 …t* years elapsed since the start of the project activity"		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	**Clear reference in text is given to M-EXP. The table of the M-EXP module has been cross-checked and - consistent with the answer of the Project team - follows relevant qualified criteria; therefore this Car has been closed.**		
Reference	**LK-ASU (Ref. 27.), M-EXP (Ref. 30.)**		
CAR-TS_201	LK-ASU Step 4g	formula 7 / Language: *The total area deforested by immigrant agents in the baseline and project scenarios is assumed to remain the same.* This part is considered to be potentially confusing. Revise and make clear that baseline data will be used for expost calculations. ("project scenario" is used for exante section and this is expost)	☐ TÜV ☒ SQS
Response	**Project team:** Text now reads: "*Ex post,* the proportion of the total area deforested by immigrant agents in the project scenario shall be determined from the same proportion calculated in the baseline data. The proportional area deforested by immigrant agents in the baseline and project scenarios is assumed to remain the same."		
Comments & follow up questions			
Validation conclusion	**The potentially confusing part has been eliminated; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_202	LK-ASU Step 4g	*Formula 11 Sum of carbon stock changes and greenhouse gas emissions* Emissions are not considered to be included here as this is all stocks. Adapt.	☐ TÜV ☒ SQS
Response	**Project team:** Now reads: Sum of carbon stock changes due to unplanned deforestation displaced outside the Leakage Belt up to year *t*;* t CO_2-e		
Comments & follow up questions			
Validation conclusion	**The requested change has been made, excess words have been eliminated; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		
CAR-TS_203	LK-ASU Monitoring	There continues to be a mix up in the layout of the monitoring sections (of all modules) between parameters monitored and not monitored. Not monitored	☐ TÜV ☒ SQS

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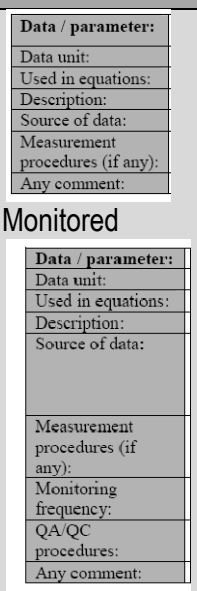
Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		 Assure consistent use and assure that montoring frequencies and QA / QC are given for all monitored parameters.	
Response	**Project team:** Rows added to all parameters to be monitored. Note for example in ACM-0001 and ACM-0002 that in no case is the monitoring frequency or QA/QC procedures completed. A number of parameters were removed as they were calculated parameters.		
Comments & follow up questions	Although efforts were made not all modules were covered. See CAR_SQS_5 on this issue. This CAR will be closed after CAR_SQS_5 will be closed.		
Validation conclusion	**CAR_SQS_5 has been closed consistency in modules have been reached; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.), CAR_SQS_5**		
CAR-TS_204	LK-ASU Monitoring	Establish also Hierachy of data sources for PROP-IMM, PROP-RES	☐ TÜV ☒ SQS
Response	**Project team:** Hierarchy established as follows: "The source of data shall be chosen with priority from higher to lower preference as follows: 1. Official (government) data 2. Peer-reviewed published sources 3. Other verifiable sources 4. PRA"		
Comments & follow up questions			
Validation conclusion	**Clear hierarchy is given in the table; therefore this CAR has been closed.**		
Reference	**LK-ASU (Ref. 27.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_205	LK-DFW I-Applicability	Specify applicability criteria and make clear when this module is mandatory within the entire framework context.	☒ TÜV ☒ SQS
Response	**Project Team:** See Required and Exclusionary conditions. Note that these sections are still I, not II **Audit Team:** The exclusionary conditions provide a proxy to the applicability of this module indicating when it is not applicable. • In regard to the phrase: "If degradation is caused by either illegal or legal tree extraction for timber, this module cannot be used" underline that degradation shall only be caused by FW collection. • Underline that the non compliance with the conditions (de facto applicability) results in non applicablity of the entire methodology. **Project Team:** Text now reads: If degradation is caused by either illegal or legal tree extraction for timber, this module cannot be used, degradation shall only be caused by fuel wood collection / charcoal production Foot notes added making it clear that nonapplicability invalidates the methodology **Audit Team:** Applicability further specifies to cover the request. The CAR is closed.		
Comments & follow up questions			
Validation conclusion	**Applicability is clear and it is coherent with the framework module, it has been cross-checked; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.), REDD-MF (Ref. 2.)**		
CAR-TS_206	LK-DFW I-Applicability	Is it relevant to define geographic reference where individuals / households are located?	☒ TÜV ☒ SQS
Response	**Project Team:** Yes. Must be able to identify the cause of degradation in order to account for displacement **Audit Team:** It was indicated in the parameter that the communities can be in the boundary and or outside and collecting fuelwood inside		
Comments & follow up questions			
Validation conclusion	**The geographic parameter of the communities involved is clear and relevant; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_207	LK-DFW I-Applicability	Define what happens if the individuals are not willing to share information.	☒ TÜV ☒ SQS
Response	**Project Team:** Module may not be used **Audit Team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Added text in Applicability conditions specifies that this module is not used if individuals/households are not willing to share information		
Comments & follow up questions			
Validation conclusion	**Text clearly states, that the module cannot be used if information is withheld; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_208	LK-DFW I-Applicability	The main applicability criteria in all modules need to be brought to higher levels (framework) - at least in substantial parts. It should be avoided that a user has to analyze all modules in order to then find out that some data is not available (at a low ranked module) and that therefore the entire meth is not applicable	☒ TÜV ☒ SQS
Response	**Project Team:** Unfortunately that is not how the system is structured. We do not believe it is excessive to believe that someone willing to spend tens of thousands of dollars creating a carbon project would be willing to read at most about 12 or less modules. **Audit Team:** It is required to bring the main applicability criteria to the framework. This Request was covered through the revised framework module.		
Comments & follow up questions			
Validation conclusion	**Applicability is clear and it is coherent with the framework module, it has been cross-checked; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.), REDD-MF (Ref. 2.)**		
CAR-TS_209	LK-DFW II-Procedure Step 1	Define in detail what leakage prevention areas are (FGLp). If this refers to measures triggered by the project, the activities need to be defined specifically and they need to be fully covered through specific carbon accounting, i.e. through this module and/or other meths). It is strongly suggested to exclude this aspect in order not to increase project complexity further.	☐ TÜV ☒ SQS
Response	**Project Team:** New section added requiring definition of areas for leakage avoidance and requiring use of additionality tool to prove additionality for all fuelwood plantations created for leakage avoidance. **Audit Team:** Included text provides a definition of leakage prevention areas. Nonetheless the inclusion of such areas and activities in the module requires more detailed guidance on carbon accounting. This is almost as an added AR project. Again it is underlined that this increases the com-		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	plexity of the meth substantially. Open issues triggered by the new elements - What if under the project scenario the carbon growth / stock increase in the leakage prevention areas is lower than the amount of fuelwood gathered - thus if it becomes non-renewable biomass? - Does this mean that it is only monitored that it is sustainable biomass or is actual and full carbon accounting to occur? T-ADD would be an indicator for full project type accounting; only area monitoring for the first option. Approach to be redefined in detail. - It is not feasable to have a continous add up of leakage prevention areas in the course of the project. This needs to be locked at t=0 (Compare i.e. AM00042). - Laekage prevention areas is then pot part of the project area. Clarify **Project Team:** - If the growth is less than the fuelwood gathered then the plantation will have a short life and will cease to function in its role when the wood has been exhausted. This has no impact on the project as the stocks are not being claimed. It is just a source of wood to replace wood used in the baseline. Note that the text states that "fuel wood plantations may be created". So existing forest areas may not be used. Thus these carbon stocks did not exist before the project so if they are exhausted completely by the project the net impact on the atmosphere is in no way negative. Text has been added stating: "Areas of forest existing at the start of the project or existing plantations may not be used for the purpose of leakage prevention". - The area is monitored and fuel wood produced is monitored as a component of FGLP,t. The stocks are not monitored and the methodology makes no attempt to claim the increases in stocks as a result of the plantations - AM0042 is for electricity generation from dedicated plantations. Thus plantations are the source of the project benefits. Here the leakage prevention areas are just an addition to prevent leakage from occurring. Thus having new areas added is reasonable. Projects would only have to show what fuelwood is being used and where it comes from. However, to facilitate this approval process we agree to fix the areas. Text now reads: "Areas shall be identified and fixed at time zero. Subsequent to validation no new leakage prevention areas may be added. " - Leakage prevention areas are not part of the project area. They are just a means of providing fuelwood that otherwise would be attained from the project area or by causing degradation to other forests outside the project area **Audit Team:** - Required conditions in additionality refer to "leakage displacement areas" ensure consistency. - Use of "may" and must in regard to sources of fuelwood. *Quote: text states that "fuel wood plantations may be created". So existing forest areas may not be used.* - While leakage prevention areas are to be part of the module more specific criteria needs to be included: boundaries, land eligibility, emissions quantification, monitoring and biomass quantification in order to ensure that these areas are not causing "extra" leakage and that it is possible to prove that $FG_{BSL,t} < FG_{LP,t}$ - $FG_{LP,i,t}$ inlcludes volume of fuel-wood gathered in the project area. Why is this included? Clarify.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		Project Team: Your second point in red first. Project may elect to allow fuel wood collection to continue to occur within the project boundaries on a sustainable basis. Any with-project fuel collection would be captured by the monitoring and would thus be calculated as an emission. However, this collection would supply some of the baseline need and therefore would subtract from possible leakage. Now for the first point in red: Boundaries are already included – "If such plantations are created the boundaries must be recorded – $A_{LK\text{-}Avoid}$. Areas shall be identified and fixed at time zero. Subsequent to validation no new leakage prevention areas may be added." Eligibility should not be an issue provided it is demonstrated that the plantations are additional. See the following text from VCS Guidance for AFOLU (Section 3] Guidance to the Tool for AFOLU Methodological Issues) "Forest land converted to non-forest land within the ten year period preceding project start is eligible for ARR activities only to the extent that the ARR activity is a leakage prevention measure for a REDD or IFM project activity and this is independently verified" Note that no increase in carbon stocks as a result of the leakage prevention areas is claimed in terms of offsets and so it is not necessary to monitor carbon stocks only to demonstrate that the plantation area would not have occurred in the absence of the project (achieved through additionality tool). Projects will have to demonstrate that the plantation areas were not forest prior to creation of the plantation to fulfil the following requirement: "Areas of forest existing at the start of the project or existing plantations shall not be used for the purpose of leakage prevention." We agree that it would be possible that these areas themselves could cause leakage due to agricultural displacement. We therefore now require the use of the CDM methodological tool "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity". Text now reads: For all identified areas, the latest version of the CDM methodological tool "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity"[9] shall be applied to demonstrate that the leakage prevention areas do not themselves cause leakage. The output parameter $LK_{Agric,t}$ must equal zero or the leakage prevention areas must be excluded from consideration by the project. On the use of may We do not fully proscribe how projects elect to avoid leakage or preclude them from deciding to allow leakage to occur and take the deduction that would come. Instead project may create leakage prevention plantations (which will involve a cost), they may allow some sustainable harvesting in the project boundaries (which will impact the number of offsets they can achieve) or they may just take the deduction. Existing areas of forest can not be used for leakage prevention as that would require significant additional monitoring and baseline modelling. The text clearly reads:	

[9] http://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool15-v1.pdf

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	"Areas of forest existing at the start of the project or existing plantations shall not be used for the purpose of leakage prevention.."		
Comments & follow up questions	CAR-TS_214 and CAR-TS_216 have merged with this CAR. See CL_SQS_21 for clarification of the status of this CAR. This CAR will be closed after closing CL_SQS_21.		
Validation conclusion	**CAR-TS_214 and CAR-TS_216 have merged with this CAR. CI_SQS_21 has been closed, the issue is covered in detail; consequently this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.), CAR-TS_214, CAR-TS_216, CL_SQS_21**		
CAR-TS_210	LK-DFW II-Procedure Step 1	Specify formula in BL-DFW; and assure that this parameter is also included to list of parameters in BL-DFW (section III)	☒ TÜV ☒ SQS
Response	**Project Team:** OK **Audit Team:** Parameters of the formula in BL-DFW were further specified as requested. **Project Team:** I don't understand why this one is open….. **Audit Team:** The CAR was closed.		
Comments & follow up questions			
Validation conclusion	**Parameters of the formula in BL-DFW is clear; it has been cross-checked and found correct; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_211	LK-DFW	Option to set zero LK fuelwood shall be limited to ex-ante estimates and/or only for reasonable time-frames, i.e. for baseline timeframe. Everything else (i.e. 50-100y) is considered not to be sustainable. - Clarify that monitoring should occur in any case (for FGLp), also when set zero (as this may be a substantial source) - Assure that monitoring for baseline updates is done (FGBsl in monitoring section of BSL-DFW); specify further where monitoring is done (project area/ reference area).	☒ TÜV ☒ SQS
Response	**Project Team:** Set for the baseline timeframe. The text states that monitoring of FGLPit is necessary in all conditions Requirement for monitoring FGBSL added to BSL-DFW to allow future baseline updating Specification on areas added to parameter tables **Audit Team:** Included text refers to baseline timeframe for LK set to zero as requested. An indication on the		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	need to monitor $FG_{LP,t}$ was inserted as well as indication to the area where monitoring occurs.		
Comments & follow up questions			
Validation conclusion	**FGPA,i,t monitoring is reqested, some elements of this Car is not relevant anymore; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_212	LK-DFW II-Procedure Step 2	Accounting for fuel switch is considered a very sophisticated approach. Note that such activities are otherwise covered through entire meths. Should be excluded (as otherwise it would need to be defined in very detailed manner the eligible measures, eligible fuels, sources and gases, their monitoring and carbon accounting, including emissions.)	☒ TÜV ☒ SQS
Response	**Project Team:** Now omitted **Audit Team:** The indication on fuel switch was excluded as requested		
Comments & follow up questions			
Validation conclusion	**Fuel switch has been excluded, and the text is coherent; therefore this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_213	LK-DFW II-Procedure Step 2	Timeframe of calculations for net ERs. To be calculated over a crediting period of i.e. 100y? To be clarified.	☒ TÜV ☐ SQS
Response	**Project Team:** Over baseline timeframe – text added **Audit Team:** Included text refers now to the baseline timeframe of calculations of the net GHG removals by sinks		
Comments & follow up questions	See CL_SQS_24, this CAR will be closed after CL_SQS_24 is clear.		
Validation conclusion	**CL_SQS_24 has been closed - text is coherent; consequently this CL has been closed.**		
Reference	**LK-DFW (Ref. 28.), CL_SQS_24**		
CAR-TS_214	LK-DFW III-Data and parameters	See CAR above on leakage prevention	☐ TÜV ☒ SQS
Response	**Project Team:**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	See additional text on leakage displacement areas and proof of additionality **Audit Team:** As previously indicated, the inclusion of Leakage prevention areas (i.e. fuel wood plantations) would require further specification in regard to carbon accounting and monitoring. To be closed with CAR above. **Project Team:** See CAR above **Audit Team:** Still open until CAR above is solved **Project Team:** See CAR above		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_209 and has been closed.**		
Reference	**LK-DFW (Ref. 28.), CAR-TS_209**		
CAR-TS_215	LK-DFW Step 1	Language: *"Estimates can be done obtained by periodically interviewing households, through a Participatory Rural Appraisal (PRA) or field sampling in the project area and fuel wood* plantations." Change can to shall.	☒ TÜV ☒ SQS
Response	**Project Team:** Can changed to shall **Audit Team:** Modified as requested. The CAR is closed		
Comments & follow up questions			
Validation conclusion	**"Shall" has been added, and text is coherent; this CAR has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_216	LK-DFW Step 2	Language:*"FGLP,i,t Volume of fuel-wood gathered in the project area and in areas designated by the project for leakage prevention (i.e. fuel wood plantations) according to monitoring results from stratum I at time t; m3 yr"* Make this specific and avoid i.e. plantations. It needs to specified which type of planting activities on which type of lands would qualify. Compare statements above on sustainabilty.	☐ TÜV ☒ SQS
Response	**Project Team:** **i.e** has been deleted, also see response above		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Audit Team: Still open until CAR above is solved **Project Team:** See CAR above		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_209 and has been closed.**		
Reference	**LK-DFW (Ref. 28.), CAR-TS_209**		
CAR-TS_217	LK-DFW Monitoring	As in other Modules, note concerns on - *ALK-Avoid* parameters may need some monitoring in order to detect changes -doublication of paramenters (CF, D), inclusion of Frequencies / parameter layout and that the crossreferencing to parameters of other modules requires that there is a parameter in the other module (and not only the equation)	☒ TÜV ☒ SQS
Response	**Project Team:** - $A_{LK\text{-}Avoid}$ moved to parameters to be monitored - we want simple defaults to be present in all modules rather than referring to elsewhere - $FG_{BSL,i,t}$ is now an output parameter from BL-DFW **Audit Team:** - $A_{LK\text{-}Avoid}$ now considered for monitoring as requested. - Frecuency of monitoring defined every 5 years as a minimum. - It is now indicated that $FG_{BSL,i,t}$ comes from BL-DFW.		
Comments & follow up questions			
Validation conclusion	**$A_{LK\text{-}Avoid}$ has been deleted, this CAR is nor relevant; therefore it has been closed.**		
Reference	**LK-DFW (Ref. 28.)**		
CAR-TS_218	E-BB II-Procedure	Language on item 3. (forestland seems to be doubled) Clarify if this is degraded forest area.	☒ TÜV ☒ SQS
Response	**Project team:** Forestland remaining forestland is an IPCC term. See Guidelines for National Greenhouse Gas Inventories **Audit team:** It was clarified. Forest land remaining forest land in cases where burning causes degradation.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Forestland remaining forestland is an IPCC term; therefore this Car has been closed.**		
Reference	**Ref. 32., E-BB (Ref. 33.)**		
CARL-TS_219	E-BB II-Procedure	Clarify relevance for ex-post estimates.	☒ TÜV ☒ SQS
Response	**Project team:** Added to applicability conditions **Audit team:** The added text in the applicability clarifies relevance for ex-post estimates. Accounting occur ex-ante and ex-post.		
Comments & follow up questions			
Validation conclusion	**Ex-post added to applicability; therefore this CAR has been closed.**		
Reference	**E-BB (Ref. 33.)**		
CAR-TS_220	E-BB II-Procedure	Clarify where areas are located that have to be considered for estimates / monitored: In project area and in leakage belt	☒ TÜV ☒ SQS
Response	**Project team:** Clarified in applicability conditions **Audit team:** The added text in the applicability sections clarifies where the areas are located as requested. Within the project area and leakage belt in relation with the projection of emissions resulting from the X-SIG Tool.		
Comments & follow up questions			
Validation conclusion	**Areas are clear in applicability; therefore this Car has been closed.**		
E	**BB (Ref. 33.)**		
CAR-TS_221	E-BB II-Procedure	Include guidance to the meth/ module how the most appropriate combustion factor shall be chosen for different strata (strata of forest / degraded forest / non forest).	☒ TÜV ☒ SQS
Response	**Project team:** The classes in Annex 1 (Table 2.6) are clear and should be simple to apply both for users and verifiers. **Audit team:** The table 2.6 in Annex 1 is now readable and provides default combustion factors according to major vegetation types.		
Comments & follow			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	**Annex 1 (Table 2.6) is clear and simple to use; therefore this CAR has been closed.**		
Reference	**E-BB (Ref. 33.)**		
CAR-TS_222	E-BB III-Data and parameters	To be adapted in light of CARs above. Include parameters for monitoring, i.e. area burnt per strata in an adequate frequency. Assure that relevant defaults / Annex 1 are monitored i.e. every 10 y (to check if there is better sources)	☒ TÜV ☒ SQS
Response	**Project team:** Adapted **Audit team:** Area burnt is included as requested. Monitoring frequency remains to be indicated. Indication on monitoring the default values included in Annex 1 shall also be included. **Project team:** In parameter table text now reads: "Areas burnt shall be monitored at least every five years" For Annex 1 and Annex 2 defaults text in parameter tables now reads: "Default values shall be updated whenever new guidelines are produced by the IPCC" **Audit team:** Added text covers the request.		
Comments & follow up questions			
Validation conclusion	**Tables have been adapted; therefore this CAR has been closed.**		
Reference	**E-BB (Ref. 33.)**		
CAR-TS_223	E-BB III-Data and parameters	Tables not readable. To be adapted	☒ TÜV ☒ SQS
Response	**Project team:** Reinserted, now clear. **Audit team:** Inserted tables are now readable		
Comments & follow up questions			
Validation conclusion	**Tables are readable; therefore this CAR has been closed.**		
Reference	**E-BB (Ref. 33.)**		
CAR-TS_224	E-FFC I-Applicability	Specify: All movement of vehicles or use of machines using fossil fuels	☒ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		Define where accounting / monitoring has to occur (as emissions in boundary and as leakage outside project area)	
Response	**Project team:** Altered to read all fossil fuel combustion. **Audit team:** The module specifies all fossil fuel combustion associated with a project. The following remains open: - Define where accounting / monitoring has to occur (make clear when is considered as project emissions or leakage). **Project team:** Text altered both in applicability conditions and in parameters tables to indicate that accounting is always optional, but that if considered in the baseline fossil fuel combustion must also be considered in the with-project case and that all emissions both inside and outside the project boundaries will be considered project emissions **Audit team:** It is now clearly indicated that this fossil fuel combustion is considered as emissions in all cases.		
Comments & follow up questions			
Validation conclusion	**All fossil fuel combustion associated with a project may be accounted; therefore this CAR has been closed.**		
Reference	**E-FFC (Ref. 34.)**		
CAR-TS_225	E-FFC III-Data and parameters	Shall be assessed every 10 y if there is more adequate defaults available.	☒ TÜV ☒ SQS
Response	**Project team:** Added to parameter tables **Audit team:** Added information complies with the request. The CAR is closed.		
Comments & follow up questions			
Validation conclusion	**Assessment has been added; therefore this CAR has been closed.**		
Reference	**E-FFC (Ref. 34.)**		
CAR-TS_226	E-FFC III-Data and parameters	- Exclude defaults on fuel consumption. This can be fixed in the project. - Define frequency. - Make reference in description to where the fuel is consumed.	☒ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** Defaults for fuel consumption excluded. Details added to parameter table as requested **Audit team:** Default values were excluded and a continuous monitoring frequency is indicated. - Make reference in description to where the fuel is consumed (as project emissions inside the project boundary or as leakage outside the project boundary) **Project team:** Text added to parameter table (and the applicability conditions) that fossil fuel combustion shall be monitored as a project emission source both inside and outside the project boundaries **Audit team:** As already clarified above, in both cases fossil fuel combustion is considered as emissions. This statement was included to the module.		
Comments & follow up questions			
Validation conclusion	**Defaults have been excluded, all fossil fuel combustion is considered as emissions; therefore this CAR has been closed.**		
Reference	**E-FFC (Ref. 34.)**		
CAR-TS_227	X-STR I-Applicability	Clarify when this module has to be applied - in regard to combinations with other modules.	☐ TÜV ☒ SQS
Response	**Project team:** Text is clear – module is applied if, "for any pool" (inserted for clarity) stocks are not homogeneous. Clearly any module referencing strata *i* is used in combination with this module. **Audit team:** - Include the above indication to ensure clarity "...any module referencing strata *i* is used in combination with this module ". - Reference to framework, compare CR 17 of framework assessment. Clear indication must be provided when stratification becomes necessary. - Reference to framework, include a definition of "homogeneous" and indicate what it is to be done in this case (i.e. shall one single strata be defined?). **Project team:** - Indication "...any module referencing strata *i* shall be used in combination with this module" now included - Revised REDD-MF is consistent with current X-STR in defining criteria to determine when stratification is warranted (CR 17) – "if, on the basis of existing or pilot data, the mean biomass stock of any spatially discrete sub-population differs from the population level mean by ≥ +/- 20%, stratification must be used and the distinct sub-population(s) delineated" The Framework is also now clear that the stratification module is mandatory for all projects.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	- With regard to "width" of biomass classes, we understand the issue regarding proper assignation of EFs to area data as raised by the auditor, but counter that ultimately it's an unavoidable issue when you're simplifying a forest by creating arbitrary cut-off values for biomass classes. The only solution would be a pixel by pixel stock assessment, which is unrealistic. The driving factor is allowable error of stock estimates, which the methodology has placed at +/-10% with 90% confidence, and which means that the minimum meaningful width that can be discerned among classes would de a difference of 20%, which is the current criteria applied in the module to determine when classes need to be delineated. We thus retain 20%. - Note that none of the CDM methodologies have criteria in place for defining homogeneity or for determining quantitatively when stratification shall occur. - Ultimately the precision target must be met. If stratification is less then optimal then the project will face the cost of having higher monitoring costs. Gaming would have to be very complex with a deep analysis akin to redistricting in the US in order to meet precision targets and ensure low stocks for areas in line for deforestation. We hope such a situation would be an obvious flag for verifiers. **Audit team:** - Added text now provides clarity when this module shall be applied as requested. This issue is covered - A definition of homogeneity remains to be provided. Although it could be interpreted that the ≥20% approach provides a proxy to a definition, it should be clear that the opposite <20% means "homogeneous" and an indication on how to proceed in this case should also be included.		
Comments & follow up questions			
Validation conclusion	**Applicability is clear in the text; the description of how a new strata is also clear in the text – the contrary, when new strata is not created is also clear; - this approach gives clear prescription how to/and how many stratum need to be created - consequently this CAR has been closed.**		
Reference	**X-STR (Ref. 28.)**		
CAR-TS_228	X-STR I-Applicability	Establish minimum criteria in regard to the results that stratification has to generate (besides 20 % of the mean of a population as starting point). I.e. can a class have a carbon width of 80 t?	☐ TÜV ☒ SQS
Response	**Project team:** Unclear why a class width need be specified. The module need not be overly prescriptive in dictating how stratification is done (e.g. set precision requirements here). There is no right way to stratify – stratification is always a subjective endeavour that depends on expert judgement and consideration of practicalities. How successful a given stratification is in terms of improving precision of estimates, is assessed (and resulting uncertainty discounted) in the uncertainty module X-UNC. Hence, how finely resolved a stratification is, need not be specified but rather left to the discretion of the project proponent, who can weigh the benefits of increased precision (i.e. decreased uncertainty discount) against increased analytical complexity and		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved

time and effort devoted to measurement and monitoring.

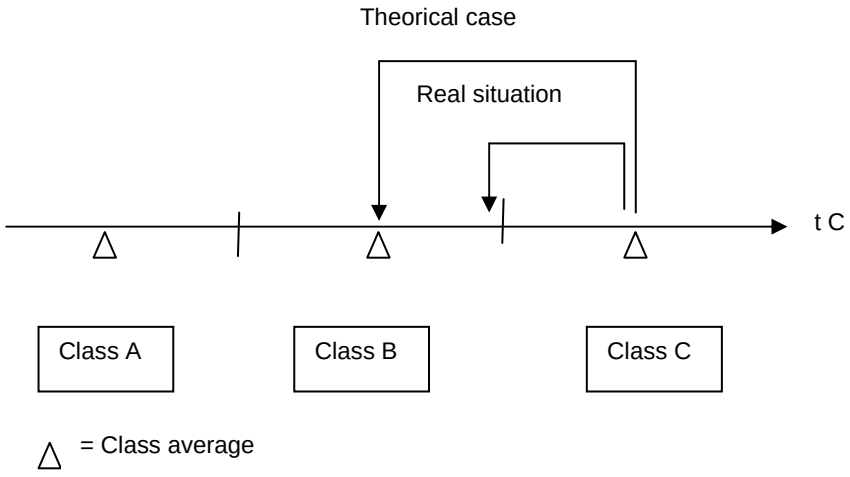
Guidance presented in this module is intended to be broad with an aim toward striking the balance between complexity and practicality and permitting some flexibility on how stratification is performed.

Audit Team

While the general argumentation line of the response is clear, the following questions remain open:

- The stratification needs to fully match with spatially distinguishable classes / strata (i.e. of degraded forests). Thus, if there is just few very broad classes, it is considered that there is a higher risk that a class-changes are detected purely by remote sensing, which are not backed by real degradation on the ground. This would generate windfall credits.

  See figure below:



When moving from average of class C (i.e. 160-180 t, av 170t). to average of class B (i.e. 60-160 t, av. 110). in a degradation process, the total amount of carbon accounted would be high (60 t/ha) as B is a wide class – while the actual carbon density arrived at in the field may be only slightly below the class boundary. This would lead to an excessively high amount of credits issued.

Therefore it is still considered that the approach of class width is relevant.

Clarify how this approach can be made conservative.

Project team:

As above: With regard to "width" of biomass classes, we understand the issue regarding proper assignation of EFs to area data as raised by the auditor, but counter that ultimately it's an unavoidable issue when you're simplifying a forest by creating arbitrary cut-off values for biomass classes. The only solution would be a pixel by pixel stock assessment, which is currently unrealistic. The driving factor is allowable error of stock estimates, which the methodology has placed at +/-10% with 90% confidence, and which means that the minimum meaningful width that can be discerned among classes would de a difference of 20%, which is the current criteria applied in the module to determine when classes need to be delineated. We thus retain 20%.

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Note that your example above is giving far more of a role to stratification than actually exists. The baseline and project monitoring modules define how emission reductions are calculated. There is no baseline or monitoring methodology that is dependent on remote sensing for determining degradation. **Audit Team** Discuss whether the inclusion of a parameter to define the width of biomass stock within each class could provide a conservative approach to avoid the case presented previously by the auditor.		
Comments & follow up questions			
Validation conclusion	**CL-TS_40 has merged with this CAR. SQS agrees with the Project team, as discussed in CAR-TS_227 - this approach gives clear prescription how to/and how many stratum need to be created - consequently this CAR has been closed.**		
Reference	**X-STR (Ref. 28.), CAR-TS_227, CL-TS_40**		
CAR-TS_229	X-STR I-Applicability	(compare also Note at bottom of module) Clarify consistency of different stratifications Baseline and Project (ex-ante / ex-post adaptations) with carbon accounting. If after project start the Baseline stratification may be updated does this also mean that new data has to be used for baseline / assumed carbon stocks? To be clarified, also in regard to any potential updates in between monitoring periods.	☒ TÜV ☒ SQS
Response	**Project team:** Now clarified. Baseline strata are fixed. **Audit Team** The different stratifications were further clarified in section II of the module. Two ex-ante stratifications are needed for the baseline and for the project scenario strata are defined ex-ante and revised ex-post. Where are the newly generated results of a repeated stratification expost monitored? Indicate parameters. **Project team:** As above: Following text added: ”Re-assessment of strata, per application of the same criteria above, must be conducted whenever biomass stocks are re-measured (i.e. every ≤ 10 years)” Parameter *Ai* added **Audit Team** The area of the stratum *Ai* was added to show the changes of repeated stratification as requested.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**The description of repeated stratification procedures is clear in the text; therefore this Car has been closed.**		
Reference	**X-STR (Ref. 28.)**		
CAR-TS_230	X-STR II-Procedures	Define accuracy requirements for definition of strata limits / boundary.	☒ TÜV ☒ SQS
Response	**Project team:** Forest strata cannot be classified from satellite imagery with comparable accuracy (90%, as required in baseline modules) to forest/non-forest classifications. Now specified that "Area data must be derived from direct field surveys (e.g., using GPS) or georeferenced spatial data (e.g. maps, orthorectified aerial photography, classified remote imagery or GIS coverages) not more than 10 years old". **Audit Team** Requirements for strata definition are defined. The request is covered.		
Comments & follow up questions			
Validation conclusion	**Accuracy for strata has been defined; therefore this Car has been closed.**		
Reference	**X-STR (Ref. 28.)**		
CAR-TS_231	X-STR II-Procedures	Differentiate stratification requirements further for ex-ante and ex-post stratification. For ex-ante, include requirement that final ex-ante stratification include an indication of expected changes in classes (final land use change class map for defined point of time ie year 10)	☐ TÜV ☒ SQS
Response	**Project team:** Now clarified. **Audit Team** - Include that stratification map / has to be included to PD. - Assure consistency with BL-UP and request to exlude the stock estimates per class which are potentially not conservative. Quote: For the baseline, two ex ante stratifications are employed: (1) pre-deforestation (forest) strata, and (2) post-deforestation (conversion land-use) strata for areas deforested in the baseline; note that when using average post-deforestation stock values (e.g. "Simple Conservative" or "Historical Area-weighted" approaches per BL-UP), areas deforested in the baseline will have only one post-deforestation strata. Baseline strata remain fixed. **Project team:** Now specified in module that the PD must include a stratification map.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Quote from current module is consistent with BL-UP. Averaging approaches to produce one ex ante baseline post-deforestation strata retained in conformance with BL-UP. **Audit Team** - Indication to include an stratification map was added to the module as requested. - Request to exlude the stock estimates per class which are potentially not conservative.		
Comments & follow up questions			
Validation conclusion	**Pre- and post stratification have been described, stratification map has been included, the text is consistent with BL-UP; therefore this CAR has been closed.**		
Reference	**X-STR (Ref. 28.), BL-UP (Ref. 18.)**		
CAR-TS_232	T-SIG I-Scope	The first phrase is not specific and only refers generally to emissions. Delete or make it specific for defined emissions / sources that can be declared insignificant by giving reference to relevant section in this module.	☒ TÜV ☒ SQS
Response	**Project team** Text amended to be specific. **Audit team** Specification in regard to identifying emission sources and changes in carbon stocks that are insignificant was included to the text. Section II of the tool provides a list of emission sources and carbon pools that can be neglected. Consistency with framework		
Comments & follow up questions			
Validation conclusion	**Text is clear on emission sources and consistent with the framework, this has been cross-checked; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.), REDD-MF (Ref. 2.)**		
CAR-TS_233	T-SIG I-Scope	Clarify if the reference a crediting period of i.e. 100y makes sense for calculation of total benefits (better use: Net emission reductions)	☐ TÜV ☒ SQS
Response	**Project team** See text amended as suggested. Must be <5% over entire project lifetime as defined in ex ante estimations. In the VCS AFOLU the crediting period is the same as the project lifetime. Sources and pools deemed insignificant retain that status when baseline is revised. If BL modules are used for revision of the baseline the same rules apply. There is no need for the tool to mention this and it seems noting less than logical that the use of the tool in conjunction with BL for the first time will be the same as the second and subsequent times. **Audit team** Response and update covers the Request. However, compare last phrase of the tool refers to		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	crediting period instead of project lifetime. Assure consistency. Furthermore it was discussed that overall emission reduction quantification occurs in relation to the time of fixed baseline, rather than entire crediting period or project lifetime. To be re-confirmed with VCS (compare Request i.e. in BL-UP) **Audit team** It remains to be reconfirmed with VCS whether the overall emission reduction quantification shall occur in relation to the time of fixed baseline, rather than entire crediting period. (This ie. also impacts the information provided in the templates of the validation report)		
Comments & follow up questions			
Validation conclusion	**The text has been edited, and now it is clear. To the second concern of TÜV-SÜD: "Project crediting period:** This is the period of time for which the net GHG emissions reductions or removals will be verified, which under the VCS is equivalent to the project lifetime." Ref.24. Consequently this CAR has been closed.		
Reference	**T-SIG (Ref. 15.), Ref. 24.**		
CAR-TS_234	T-SIG I-Applicability	Clarify if this module is obligatory in all cases. Define concrete criteria for application. (The below is more related to purposes; consider to restructure).	☒ TÜV ☒ SQS
Response	**Project team** Text amended to separate purposes and applicability conditions. It is a tool, not a module. The Framework and relevant modules refer to the tool when appropriate. With 'may' and 'shall' it is exactly defined under which conditions the tool is used. **Audit team** It remains to be clarified if the tool is obligatory in all cases. The words "may be used" and "shall be used" do not make clear whether the tool is obligatory or not. **Audit team** Clarified, this tool is applied under certain conditions but not obligatory in all cases.		
Comments & follow up questions			
Validation conclusion	**Applicability is clear; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_235	T-SIG I-Applicability	This section is unclear. Revise. Paragraph seems to be more written with an eye on the "purpose". Language seems to be dominated by the task of excluding emissions. Thus, tasks seem to be: a) Enumeration of insignificant emission sources (could also be in framework already)	☒ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		b) Define emission sources as per meth that may be neglected if insignificance test.	
Response	**Project team** Ditto. Text amended to separate purposes and applicability conditions. **Audit team** Amended text makes a clear distinction between applicability and procedures. Response and update covers the Request.		
Comments & follow up questions			
Validation conclusion	**Text is clear both on applicability and procedures; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_236	T-SIG I-Applicability	Item d) is considered unclear in phrasing. There should not be other mayor emissions. Otherwise the meth is not complete. Any other identified emission should be accounted / significance tested.	☒ TÜV ☒ SQS
Response	**Project team** Ditto. There are now only items a and b. **Audit team** Clarify what has been adapted. **Audit team** Item d) was deleted. The CAR is no longer applicable.		
Comments & follow up questions			
Validation conclusion	**Item d) was deleted - this CAR is not relevant; therefore it has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_237	T-SIG II-Insignificant sources and pools	Revise title, Insignificance is not assured a priori.	☐ TÜV ☒ SQS
Response	**Project team** The VCS may decide to deem these sources a priori insignificant. We have submitted a clarification request. **Audit team** The response from VCS is expected to close this CAR.		
Comments & follow up questions	See CL_SQS_22 on this. This CAR will be closed when CL_SQS_22 will be clear.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**CL_SQS_22 has been closed; consequently this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.), CL_SQS_22**		
CAR-TS_238	T-SIG II-Insignificant sources and pools	1. Make clearer that this is the list of sources that may be ignored only after demonstration of insignificance according to test. (there should be references in other relevant modules, i.e. on emissions, to this module / significance test)	☐ TÜV ☒ SQS
Response	**Project team** Ditto. The VCS may decide to deem these sources and pools a priori insignificant. We have submitted a clarification request. This tool is referred to in several of the other modules **Audit team** The response from VCS is expected to close this CAR.		
Comments & follow up questions	See CL_SQS_23 on this. This CAR will be closed when CL_SQS_23 will be clear.		
Validation conclusion	**CL_SQS_23 has been closed; consequently this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.), CL_SQS_23**		
CAR-TS_239	T-SIG II-Insignificant sources and pools	Delete footnote: "available on Request" as background for decisions is considered not significant for the final meth.	☒ TÜV ☒ SQS
Response	**Project team** Deleted. **Audit team** Footnote was excluded. Request closed .		
Comments & follow up questions			
Validation conclusion	**Footnote has been deleted and text is clear; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_240	T-SIG III-Procedures	- Emissions are (with exception of optional pools) not selected but predefined. "Selection" gives the impression of free choices (and not choices driven by significance). Reconsider language. - Unclear why they a PP would opt to account for emissions if they are insignificant. This is considered a contradiction. More straight forward option: If they are significant they need to be accounted, otherwise not.	☒ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		- Review paragraph in light of earlier comment and this CAR	
Response	**Project team** Text amended to address first bullet. 2nd bullet: A pp shall be free to consider any emission in the baseline, even if insignificant. This is not the prerogative of the meth developer or the standard. But if selected for the baseline, the source must also be accounted for in the project case. **Audit team** Language is still focussing on options and selections throughout the module. Considered unappropriate but accepted as it does not impact content further. However, last Phrase section II: *" It is up to the project proponent to decide which pools to include or not. Whichever pools are included in the baseline must also be included in the project case."* Again, underline consistency with applicability criteria, where it is decided what is in or not, respectively what could be exluded if not significant. Thus, it is not a matter of decision but significance. This was already elaborated in the sections above of the meth. Adapt language. **Project team** Text has been deleted as what it is meant to say already occurs under III. **Audit team** The last phrase in section II was deleted. As said the approach of "up to the PP" is considered unappropriate but accepted as it does not impact content further.		
Comments & follow up questions			
Validation conclusion	**Text has been further edited, and now it is even more coherent; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_241	T-SIG III- Procedures	Include reference to monitoring section with list of all emissions parameters to be considered and monitored.	☒ TÜV ☒ SQS
Response	**Project team** Unclear why this is necessary **Audit team** Not insignificant/significant emissions need to be accounted and included to the monitoring plan. Include corresponding statement to the module as requested. CAR remains open **Project team** Text has been added. **Audit team** A reference to the monitoring plan for significant sources and pools was included as requested.		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Clear reference to the monitoring plan has been included; therefore this CAR has been closed.**		
Reference	**T-SIG (Ref. 15.)**		
CAR-TS_242	X-UNC I-Applicability	Specify further what "estimates of all emissions and removals" includes.	☒ TÜV ☒ SQS
Response	**Project team:** Clarified **Audit team:** All was replaced by - Determination of rates of deforestation and degradation. - Estimation of carbon stocks and carbon stock changes. - Estimation of project emissions. Relevant sources of uncertainties are considered to be covered.		
Comments & follow up questions			
Validation conclusion	**Relevant sources and relevant parameters are clear in the text; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_243	X-UNC I-Applicability	Language: Shall be applied	☒ TÜV ☒ SQS
Response	**Project team:** OK **Audit team:** Text amended.		
Comments & follow up questions			
Validation conclusion	**Text is clear; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_244	X-UNC I-Applicability	Language: here it seems to be focused mainly on project planning. Thus, it is considered unclear if this is intended to be applied only for exante estimates. Incorporate conditions indicated below, making clear that conditions are (extended) applicability criteria.	☐ TÜV ☒ SQS
Response	**Project team:** Text added to scope. **Audit team:** Phrasing in scope section still not clear. It needs to be clearly indicated for which estimates this is applicable, as this is at least for baseline and monitoring. To be specified.		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Quote: **Scope** This module allows for estimating uncertainty in the estimation of emissions and removals in REDD project activities. The module is not for ex-ante estimation other than for project planning purposes. (UNCLEAR; Ex-ante estimates is the planning, baseline is also still the planning / validation phase) Instead it is for calculating a precision level and any deduction in credits for lack of precision following project implementation and monitoring. **Project team:** Text added indicating the full scope. **Audit team:** Text in scope section remains unclear. Project planning purposes includes ex-ante estimates. Clarify to which phases of project planning (ex-ante) it is expected to apply this module. **Project team:** We agree that for the purpose of a full ex-ante calculation project developers and financiers will wish to know what uncertainty deduction is likely. The text has thus been changed as follows to allow use in the ex-ante case: This module allows for estimating uncertainty in the estimation of emissions and removals in REDD project activities. The module shall also be used for project planning purposes. Use of the module while planning the project can assure the monitoring is of sufficient intensity to minimize uncertainty deductions. The purpose of the methodology is for calculating ex-ante and ex-post a precision level and any deduction in credits for lack of precision following project implementation and monitoring. The module assesses uncertainty in baseline estimations and in estimations of with-project sequestration, emissions and leakage. Clearly therefore guidance was needed in the parameters. The following text was added under comments: To EBSL,SS Monitored once every ten years (when the baseline is revisited) To EP,SS The ex-ante estimation shall be derived directly from the estimations originating in the relevant modules: CP-AB, CP-D, CP-L, CP-S, CP-W, LK-ASP, LK-ASU, LK-DFW, LK-ME, E-BB, E-FFC, E-NA. To UBSL,SS Monitored once every ten years (when the baseline is revisited) To UP,SS Ex-ante the uncertainty in the with-project carbon stocks and sources shall be equal to the calculated baseline uncertainty		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Applicability is clear, and the guidance is sufficient in the parameters. However see CL_SQS_24 for the consistency of the parameter tables for all modules. This CAR will be closed when CL_SQS_24 will be clear. CL_SQS_24 has been closed; consequently this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.), CL_SQS_24**		
CAR-TS_245	X-UNC I-Required conditions	Language .. project implementation and monitoring!?	☒ TÜV ☒ SQS
Response	**Project team:** OK **Audit team:** Text amended accordingly.		
Comments & follow up questions			
Validation conclusion	Text is now clear; therefore this CAR has been closed.		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_246	X-UNC II-Procedure	(as already indicated above) Specification of activity producing main types of uncertainty is necessary (i.e. through concrete lists of parameters for which assessment is necessary or by earmarking corresponding parameters in relevant modules. Thus this should end up to be more specific than generally listing of relevant modules as included to parameter list below.) Eligible / used sources to define uncertainty should be structured accordingly per activity. Adapt also paragraph below which is considered not specific	☒ TÜV ☒ SQS
Response	**Project team:** New parameter lists added. Text added to parameter tables defining acceptable methods. **Audit team:** The main sources of uncertainties are indicated under the applicability section. The relevant modules and parameters are listed for BL-UR and BL-DFW. BL-UP is cov ered with phrase added.		
Comments & follow up questions			
Validation conclusion	**Relevant modules and relevant parameters table is clear and descriptive; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_247	X-UNC II-Procedure	Clarify how strata are considered in this error propagation.	☒ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Part 1. Step 1		
Response	**Project team:** New equations included to allow strata **Audit team:** Response incomplete. Clarify. **Project team:** Equations 3 and 5 allow the summing of uncertainty between strata. Stratification allows the diminishment of total project uncertainty. However, the separate uncertainty in each of the strata must be summed and this is achieved with equations 3 and 5. **Audit team:** Added equations 3 and 5 allows the assessment of uncertainty across strata.		
Comments & follow up questions			
Validation conclusion	**Equations to assess uncertainty across strata have been included; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_248	X-UNC II-Procedure Part 1. Step 2	Specify:" Carbon stocks and GHG sources" (approach should match with step 1; clarify how non-stock change related emissions are considered, respectively included or excluded)	☒ TÜV ☒ SQS
Response	**Project team:** Added list of parameters and modules which should clarify this. **Audit team:** Parameters cover this. CAR covered.		
Comments & follow up questions			
Validation conclusion	**Relevant modules and relevant parameters table is clear and descriptive; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_249	X-UNC II-Procedure Part 2	Clarify if / how this is (also) applicable to the "monitoring" / expost activities (and not only exante assessment of the with project scenario)	☒ TÜV ☒ SQS
Response	**Project team:** Text added to make clear that the module should be applied expost **Audit team:** Where is it indicated that “the with project scenario” in Part 2 means that this is not only for ex-ante estimates but also for actual monitoring. Clarify language. **Project team:** The scope clearly states that the module is not to be used for ex-ante estimation but for ex-		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	post estimation of uncertainty. Ex-post has been added in two places to the Procedures section to clarify further. **Audit team:** Added text in title of Part 2 indicates Uncertainty Ex-Post in the With-Project Scenario which makes it clear that this is for ex-post.		
Comments & follow up questions			
Validation conclusion	**The module results an overall ex-post project uncertainty, clearly described in the text; and also shows the procedure; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.)**		
CAR-TS_250	X-UNC II-Procedure Part 2	Specify what has to be included for (Up and) Ep and indicate which concrete pools, emissions and leakage have to be considered (reference to modules / corresponding monitoring parameters)	☒ TÜV ☒ SQS
Response	**Project team:** New lists of modules/parameters included. **Audit team:** List of parameters confirmed.		
Comments & follow up questions			
Validation conclusion	**CAR-TS_251 has merged to this CAR. Relevant modules and relevant parameters table is clear and descriptive; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.), CAR-TS_251**		
CAR-TS_251	X-UNC III-Data and parameters	Adapt parameters as per CARs above	☒ TÜV ☒ SQS
Response	**Project team:** Parameters adapted **Audit team:** Covered through previous CAR		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_250 and consequently has been closed.**		
Reference	**X-UNC (Ref. 31.), CAR-TS_250**		
CAR-TS_252	X-UNC III-Data and parameters	Down dead wood is newly introduced in this module (here and above) Clarify consistency with accounting as per pool modules.	☒ TÜV ☒ SQS
Response	**Project team:** Text changed to dead wood for consistency. The methods are fully consistent with calculation		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	of confidence intervals from standard deviation/standard error of measurements taken in pools modules. **Audit team:** Confirmed and covered.		
Comments & follow up questions			
Validation conclusion	**The module is consistence with the pool module; therefore this CAR has been closed.**		
Reference	**X-UNC (Ref. 31.), CP-D (Ref. 9.)**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_253	LK-ME I-Applicability	Specify the applicability criteria. This shall be phrased as a concrete set of criteria that has to be complied with, ie. reflecting on baseline conditions of timber harvesting, fuelwood collection and charcoal making. (unless it is an obligatory module that has to be applied in all cases; then the Request is shifted to the framework module and consistency with main applicability criteria in framework document needs to be assured) Observations in this regard: - First phrase / that reduce permanent: Cannot be complied with ex-ante, at planning stage. -Language: should to be replaced by shall. - Language: where timber would be extracted (vs. where timber is extracted)	☐ TÜV ☒ SQS
Response	**Project team:** **This module should be obligatory where timber or fuelwood is harvested. Text edited as requested.**		
Comments & follow up questions			
Validation conclusion	**Applicability is clear, and the text has been edited as requested. The text is now coherent with the framework module as well; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), REDD-MF (Ref. 2.)**		
CAR-TS_254	LK-ME I-Applicability	Last phrase in regard to wood products unclear: This is considered to be included in this module. Clarify and adapt as necessary. Consider to include cross-reference to the wood products corresponding module (which however seems to account only for increase; compare CARs in Wood products)	☐ TÜV ☒ SQS
Response	**Project team:** **Sentence is deleted as it adds nothing materially**		
Comments & follow up questions			
Validation conclusion	**Text is clear and coherent; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_255	LK-ME I-Applicability	Available baseline harvest data (for timber, fuelwood and charcoal) is an applicability criteria; to be incorporated to applicability criteria. Furthermore specify data requirements.	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** You misunderstand the structure. We have attempted to clarify the structure. **It is not felt that additional data requirements are needed as applicability conditions**		
Comments & follow up questions			
Validation conclusion	**Structure is clear, not further requirements are needed; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_256	LK-ME II-Procedure	Include a phrase that specifies that II.1 is on timber and II.2 on fuelwood and charcoal	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**The titles of II.1 and II.2 are clearly state the timber and fuel wood/charcoal use; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_257	LK-ME II-Procedure	Adapt phrasing and make clear that baseline harvesting is assumed to be fully displaced. Thus: AL equals emissions from the total (timber) harvests in the project area.	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**Both II.1 and II.2 starts with a clear sentence describing the essentials; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_258	LK-ME II-Procedure	The area to where harvesting is displaced is not (cannot be) clearly defined. In the presented manner no reliable leakage assessment is considered possible. Adapt the meth and discount for all baseline harvesting as this would be a conservative approach. Observations in regard to the current status of the meth: - no	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		geographic reference for leakage assessment established, i.e. the relation of "area for consideration of where logging might be increased" to the leakage belt or country as default area - factors / LF with unclear basis how they have been defined, and unclear if they are adequate. - Unclear how carbon stocks have to be assessed in this area (NCS), and if this is an adequate reference i.e. when forest types in a country differ substantially making the average not representative. - No clear requirements / criteria available for categorization of Leakage discount factors / LF (i.e. for LF=0 an example (e.g) is given but no criteria; for other values only reference to NCS without other established criteria that allow to determine a categorization). - consistency with VCS requirements on this matter not clarified - (and language: avoid might etc)	
Response	**Project team:** Note the LF factors are directly derived from the VCS Guidance for AFOLU – see table on page 26. **Market effects leakage is clearly no more likely to occur adjacent to the project than 100s of miles distant.**		
Comments & follow up questions			
Validation conclusion	**This CAR is irrelevant, as it was addressed by VCS earlier. Consequently this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), Ref. 24.**		
CAR-TS_259	LK-ME II-Procedure	Erase "likely"	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**Text appears to be edited, and it is coherent; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_260	LK-ME II-Procedure	Clarify consistency of the biomass carbon in the extracted timber with the same data gathered for Wood products module and clarify if the assessment approach differs or not. - Consider to make cross references in	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		order to avoid duplication	
Response	**Project team:** **Ok—cross referenced the CP-W module and added must use same values for data on density**		
Comments & follow up questions			
Validation conclusion	**Reference is included and the text is coherent with CP-W; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), CP-W (Ref. 13.)**		
CAR-TS_261	LK-ME II-Procedure	Specify AL: from harvests for timber Adapt likewise other parameters in regard to the purpose of harvesting.	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**AL is clearly described; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_262	LK-ME II-Procedure	Clarify eligible data sources for: Volume of timber projected to be extracted from within the project boundary during the baseline	☐ TÜV ☒ SQS
Response	**Project team:** **See parameter table**		
Comments & follow up questions			
Validation conclusion	**In the table parameters are clearly described as requested; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_263	LK-ME II-Procedure	If there is not robust data and /or calculation approach for LDF (in non-tropical regions), limit applicability of the meth correspondingly.	☐ TÜV ☒ SQS
Response	**Project team:** **There is a calculation approach based on literature source for doing this in non-tropical for-**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	ests—however, have added to applicability condition –required conditions—that the module may only be used in broadleaf tropical forests and harvest practice be "selective harvesting" typical of uneven aged management.		
Comments & follow up questions			
Validation conclusion	**See CL_SQS_28 for further clarification this CAR will be closed after that. CL_SQS_28 has been closed; consequently this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), CL_SQS_28**		
CAR-TS_264	LK-ME II-Procedure	Assuming that infrastructure already exists in the project area and thus no new roads would need to be built for harvesting (baseline), the project could trigger construction of new /additional access roads etc. in the context of leakage / displacement to areas without access under the project scenario. This should be considered in order to be conservative.	☐ TÜV ☒ SQS
Response	**<u>Project team:</u> We disagree—we have found that the market effects would likely go to existing concessions that would already have such infrastructure—also as this is not a stop logging project but rather related to the reduction in timber from stopping deforestation but where trees are selectively harvested before deforestation—this is generally a small amount of timber and roads for such activities would not exist in the project area.**		
Comments & follow up questions			
Validation conclusion	**CAR-TS_264 has merged to this CAR. SQS agrees with the project team, Ref. 36. clearly describes the situation existing market mechanisms will use existing roads for their needs, further developments will not alter the result; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), CAR-TS_264, Ref. 36.**		
CAR-TS_265	LK-ME II-Procedure	CAR as above (for LF on timber) applies correspondingly for LF fuelwood / charcoal.	☐ TÜV ☒ SQS
Response	**<u>Project team:</u> See response above**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged with CAR-TS_264, consequently it has been closed.**		
Reference	**LK-ME (Ref. 20.), CAR-TS_264**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR-TS_266	LK-ME II-Procedure	Unclear why it would be conservative to exclude pools in the context of this module. Adapt and do not exclude pools per se. Assure consistency with other modules.	☐ TÜV ☒ SQS
Response	**Project team:** **A lower carbon stock means that forest will have lower stocks relative to the mean national stock and hence potentially a higher leakage rate. Note CBSL is for calculation of LF not AL.**		
Comments & follow up questions			
Validation conclusion	**Pool exclusion is general and results in a lower baseline; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), REDD-MF (Ref. 2.)**		
CAR-TS_267	LK-ME II-Procedure	Harvesting purpose not specified (only V is specified according to timber and fuelwood) and therefore it is not very clear at this stage if this the same as above (for timber). CBsl,xb to be specified here and likewise in other formula.	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**C_{BSL} is clearly specified; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_268	LK-ME II-Procedure	Layout: VFw to be brought to consistency with section below (VBsl, FW).	☐ TÜV ☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**The formulas and data are now consistent in the module; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_269	LK-ME	Specify exactly from where VBsl, FW is has to be taken as input (formula in corresponding module). (here or in	☐ TÜV

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	II-Procedure	parameter list below)	☒ SQS
Response	**Project team:** **OK**		
Comments & follow up questions			
Validation conclusion	**The formulas and data are now consistent in the module; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.)**		
CAR-TS_270	LK-ME II-Procedure	Clarify that this is the same strata as generated for other modules. One and the same stratification to be used for project.	☐ TÜV ☒ SQS
Response	**Project team:** **Yes, the strata will be the same as the baseline strata (likely a subset)**		
Comments & follow up questions			
Validation conclusion	**Strata are the same in all modules consistently; therefore this CAR has been closed.**		
Reference	**LK-ME (Ref. 20.), REDD-MF (Ref. 2.)**		
CAR-TS_271	M-EXP I-Scope	Unclear what stock enhancement means. It seems to carry the notion of being human / project induced. Provide definitions and assure consistency with other modules, or exclude. This is considered not to be included so far in other modules and inclusion accounting would create obstacles as it would needed to be assured that any natural recovery is excluded from accounting in project scenario (factoring out natural recovery to human induced). Clarify this aspect.	☐ TÜV ☒ SQS
Response	**Project team:** "human induced" has been added for all three categories. **Enhancement is implicitly included in BL-UP as certain forest strata can be subject to C-changes.**		
Comments & follow up questions			
Validation conclusion	**Text has been even further edited to be more descriptive; now scope is clear; therefore this CAR has been closed.**		

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_272	M-EXP I-Applicability	Define in which constellations this module has to be used (thus when is this mandatory?)	☐ TÜV ☒ SQS
Response	**Further elaborated**		
Comments & follow up questions			
Validation conclusion	**CAR-TS_273 has merged to this CAR. In line with the framework module, applicability and that the module is always mandatory is clearly requested in the text; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.), REDD-MF (Ref. 2.), CAR-TS_273**		
CAR-TS_273	M-EXP I-Applicability	As in most other modules, clearer differentiation / structuring between activities and requirements for baseline / exante and monitoring / expost necessary. (Hence, clarify in this context if this module is also applicable for the analysis work in the context of the baseline definition / historical imagery?) - The content seems to be more related to "purpose" rather than applicability criteria, which shall define prerequisites for module application. To be specified.	☐ TÜV ☒ SQS
Response	**Project team:** **Clarified, see above.**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged to CAR-TS_272; consequently it has been closed.**		
Reference	**M-EXP (Ref. 30.), CAR-TS_272**		
CAR-TS_274	M-EXP I-Data requirements	Clarify that corresponding maps have to be wall to wall / complete for these areas, and thus i.e project maps may also include non forest classes (and thus would not only be forest specific) post project start. Adapt phrasing correspondingly.	☐ TÜV ☒ SQS
Response	**Project team:** **revised as requested**		
Comments & follow up questions			

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**Data requirements has been deleted, map requirements have been moved to STEP1. Requirements are clear and descriptive; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_275	M-EXP II-Procedure. Step 0	Exclude scenario 2. There is no such program yet and thus this is considered too vague to base a methodology on. As part of project audits it will certainly be considered if the available data from such future programs can satisfy the requirements of the meth and thus can be used. (Compare i.e. also module Baseline unplanned)	☐ TÜV ☒ SQS
Response	**Project team:** **We want to keep scenario 2, as countries like Brazil, Mexico, and India have already such programs in place and similar programs will become common practice in many countries. We are seeing many efforts being made to create such programs and therefore the methodology must consider that such programs exist and will multiply in the near future. However, also see changes to text.**		
Comments & follow up questions			
Validation conclusion	**Scenarios have been deleted; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_276	M-EXP II-Procedure. Step 1	Same source of Remote sensing data is not considered a realistic demand; i.e Landsat X will not work for 50 years crediting period. Clarify how it is supposed to be dealt with changing sources and how consistent data sets can be assured.	☐ TÜV ☒ SQS
Response	**Project team:** **The term "crediting period" has been changed by "period for which the baseline is fixed". See also additional text about use of new data and how to harmonize**		
Comments & follow up questions			
Validation conclusion	**CAR-TS_277 and CAR-TS_280 have merged to this CAR. Text has been edited as described and the use of new and higher resolution sources and analyses are allowed in the module with detailed applicability; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.), CAR-TS_277, CAR-TS_280**		
CAR-TS_277	M-EXP II-Procedure.	Language: Crediting period versus of the period for which the baseline is fixed.	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Step 1		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** **Correction made, see above.**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged to CAR-TS_276 and consequently it has been closed.**		
Reference	**M-EXP (Ref. 30.), CAR-TS_276**		
CAR-TS_278	M-EXP II-Procedure. Step 2	Clarify that the given sources (sourcebook, IPCC GPG below) establish good practice for these tasks, and that they shall be followed as appropriate. Thus this goes somewhat beyond (optional) guidance.	☐ TÜV ☒ SQS
Response	**Project team:** **"and shall be followed as appropriate" has been added.**		
Comments & follow up questions			
Validation conclusion	**Clear reference is given to Ref. 37; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.), Ref. 37.**		
CAR-TS_279	M-EXP II-Procedure. Step 2	If no clear evidence on status and change of defined areas is available according to the requirements, areas have to be excluded. Specify.	☐ TÜV ☒ SQS
Response	**Project team:** **revised**		
Comments & follow up questions			
Validation conclusion	**Text is clear on requirements and the overall classification accuracy; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_280	M-EXP II-Procedure. Step 3	Similar to issue of image sources above, clarify to what extent the same analysis techniques / methods have to be applied i.e. in regard to multitemporal analysis at some possibly distant point of time in future (for monitoring periods 0-10y or 20-30y) in order to generate consistent data sets. (compare also Step on Documen-	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		tation below)	
Response	**Project team:** **Text revised**		
Comments & follow up questions			
Validation conclusion	**This CAR has merged to CAR-TS_276; therefore it has been closed.**		
Reference	**M-EXP (Ref. 30.), CAR-TS_276**		
CAR-TS_281	M-EXP II-Procedure. Step 3	Layout	☐ TÜV ☒ SQS
Response	**Project team:** **Will be addressed in the final edition of the document**		
Comments & follow up questions			
Validation conclusion	**The complete layout of the complete documentation at the end will be reviewed; but this does not need this specific CAR; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_282	M-EXP II-Procedure. Step 3	At the time of meth approval....	☐ TÜV ☒ SQS
Response	**Project team:** **Text added.**		
Comments & follow up questions			
Validation conclusion	**"At the time of methodology approval" has been added; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_283	M-EXP II-Procedure. Step 3	Monitoring requirements f or stock changes due to degradation are considered not to be sufficiently defined in this paragraph. Specify. - There seems to be a mix of monitoring impacts (stock change) and activity monitoring (fuelwood collection). The latter is not considered applicable to reliably monitor stock (changes),	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
		but is considered necessary to assure that project activity is actually implemented (as per eligible project activities to be defined in context of applicability criteria of framework module).	
Response	**Project team:** **See whole new section on additional material under 3.2 and new structuring of whole module that should meet this CAR**		
Comments & follow up questions			
Validation conclusion	**2.2 clearly covers the forest degradation monitoring; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_284	M-EXP II-Procedure. Step 4	Enhancement	☐ TÜV ☒ SQS
Response	**Project team:** **See above.**		
Comments & follow up questions			
Validation conclusion	**2.3 clearly covers the forest enhancement monitoring; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.), Comment-TS_15**		
CAR-TS_285	M-EXP II-Procedure. Step 4	times / at	☐ TÜV ☒ SQS
Response	**Not clear what this is referring to and how to respond.**		
Comments & follow up questions			
Validation conclusion	**Text is clear a reviewed; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_286	M-EXP II-Procedure. Step 4	To be adapted in line with CAR above on clouds. Exclude if no conclusions possible.	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** See new text added with respect to cloud cover		
Comments & follow up questions			
Validation conclusion	**The requirement to use multi-date images to reduce cloud cover to no more than 10% of any image is clear in the text; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_287	M-EXP II-Procedure. Step 5	Specify the procedural requirements for the accuracy assessment to be carried out and define or take reference to the minimal requirements in regard to the results that have to be achieved (compare uncertainties module)	☐ TÜV ☒ SQS
Response	**Project team:** **See restructuring of this step and have added that overall classification error should be 80% or more**		
Comments & follow up questions			
Validation conclusion	**Although the line has been moved within the module, the overall classification accuracy is stated and remained the acceptable 80%. Consequently this CAR has been closed. (The response above says error – while the text – correctly – accuracy.)**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_288	M-EXP II-Procedure. Step 6	Compare above: Definition of possible changes in methods	☐ TÜV ☒ SQS
Response	**Project team:** **The text is consistent with the clarification introduced above.**		
Comments & follow up questions			
Validation conclusion	**The text is consistent and clear; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		
CAR-TS_289	M-EXP II-Procedure. Step 6	Include section with list of parameters a) available at validation b) to be monitored.	☐ TÜV ☒ SQS

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Draft report CAR by audit team	Ref. to module / section	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** **Done—added new tables at end –this module is all for ex post monitoring as stated in its title now.**		
Comments & follow up questions			
Validation conclusion	**Tables have been added; therefore this CAR has been closed.**		
Reference	**M-EXP (Ref. 30.)**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Protocol 4.2 (P4.2): Compilation of open issues from previous DOE (TÜV Süd): CL – Clarification Requests

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL-TS_1	REDD-MF I - Scope	A concrete definition of the term "Methodology Framework" as new type of baseline and monitoring methodology shall be provided. Based on this definition, a confirmation by the standard organisation (VCS) shall be provided that such a methodology structure is accepted. (possibly also indicating/confirming the envisioned process for adding new modules)	☐ TÜV ☒ SQS
Response	**Project team:** 'REDD Methodology Framework' is ' the basic structure of this modular REDD methodology providing the generic functionality of the methodology, which frames modules that perform a specific function'. Definition added to Scope. "It constitutes, together with the modules and tools it calls upon, a complete VCS-approved REDD methodology." This new format has been discussed with the VCS Standard Organization, who confirmed that the proposed methodology format is acceptable The new language in quote above has been introduced in the Framework document. **Auditor**: Provide evidence on VCS approval of modular setup. Language: Above: "It constitutes, together with the modules and tools it calls upon, a complete VCS-approved REDD methodology." In the module, a "set of meths" is indicated. Stay to the above as the composition of modules will always generate one meth. In regard to terminology, make clear that all this is a "baseline and monitoring" methodology. **Project team:** TEXT CHANGED AS REQUESTED EVIDENCE PROVIDED		
Comments & follow up questions			
Validation conclusion	The text has been edited, the role and status of the REDD-MF is clearly described, and therefore CL has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_2	REDD-MF I - Scope	It shall be defined which "modules" and tools are mandatory for a project, and which modules are applied on demand according to choices of PP and project conditions. (Review also language in this context: "Can" conditions shall be replaced by explicit language (shall or can/may)	☐ TÜV ☒ SQS
Response	**Project team:** The REDD methodology framework explains case by case when a specific module must be		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	used. **Audit team:** The raised CAR was not covered. The applicability criteria need to make clear when the framework module is applicable. The combination between applicability criteria of the framework and each module need to be carefully balanced and consistent as the applicability criteria are the entrance check and the boundary defining element in any meth. That is why an overview was requested how these modules (and their respective applicability have to be combined), respectively how the concrete list on combinations of modules would look like, as applicable). (The newly introduced text on monitoring requirements is not considered to fit at this point. As this has more character of a monitoring guideline this should go into a monitoring modue. In regard to item 2: a definition per se of pools expost to validation is not acceptable, Table on pools has included further relevant aspects already). **Project team:** A new table of modules added including instruction on when modules are mandatory or optional. New sections added for definitions and applicability conditions		
Comments & follow up questions			
Validation conclusion	Clear table has been inserted to describe what module and when should be used, and therefore CL has been close correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_3	REDD-MF I-Sources	Clarify the formal status of the document: Justification of the list of insignificant emissions sources and carbon pools in the REDD Methodological Module, Version 01, April 2009 Consider to include this as Annex to X-SIG	☐ TÜV ☒ SQS
Response	**Project team:** Project Endorsement requested from VCS. Justification document is not suited as an annex to the module but is for internal use by the VCS. **Audit team:** Pending from VCS		
Comments & follow up questions			
Validation conclusion	**See CL_SQS_18** Please verify the status, X-SIG appear to be inserted, has that been endorsed by VCS than? The text is informative on the subject otherwise; therefore this CL has merged with CL_SQS_18 and has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_4	REDD-MF I - Applicabili-	Clarify in the text if the New Methodology is applicable to all or only selected project types/categories in the REDD category. Compare	☒ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	ty	Request on possible baseline scenarios. If only "selected" project types/characteristics apply, this shall be specified in detail and converted to a set of corresponding applicability criteria for the overall Framework document. Comment: The applicability criteria of the modules confirm the conditions under which the modules can be applied, but on the Framework level it needs to be further clarified which broad categories within REDD will allow the use of the Framework in broad terms. The descriptions of REDD project types in the VCS guidance is rather general. In earlier sections the "cause of deforestation" was introduced as further "applicability criteria". Step 0 of the "procedure" below goes towards this direction (and eligible activities are introduced) Relevance of used definitions is underlined.	
Response	**Project team:** The "REDD Methodology Framework" is applicable to all project types/categories in the VCS REDD category. This has been added in the text. **Audit team:** Request partially redundant and therefore merged with CAR 2 – where the expectation is to define a clear layout on eligible baseline settings and other project specifics.		
Comments & follow up questions			
Validation conclusion	CL merged with CAR 2 and thus has been closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_5	REDD-MF II.1.Step 0	Provide best practice information how this (conversion of forest land in baseline) is supposed to be sustained.	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** A footnote has been added referring to the baseline modules that must be used to sustain that forest land in the project area is expected to be converted to non-forest land. **Audit team:** In both cases (BL-PL for APD and BL-UP for AUDD), there is no explicit requirement that the complete project area would be converted, indicating how this is to be confirmed. **Project team:** We disagree with the premise. There is no requirement that the entire project area be converted. Indeed for unplanned this would be impossible to predict ex-ante A new applicability condition is added indicating that the entire project area must be under threat of deforestation during the baseline period		
Comments & follow up questions			
Validation conclusion	There is neither need, nor requirement that the baseline needs to be complete afforestation. Agreeing with the project team this CL has been closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_6	REDD-MF II.1.Step 1	Exclude this paragraph or document clearly the relevance of the "Tool for AFOLU Methodological Issues" and the "Guidance for AFOLU Projects in this context, and clarify what " follows" means in this context. Currently it is unclear if the contents of tools and guidance, which may change, overrule the indications in the methodology in the lower section. (Future) Consistency of the different documentation is to be assured.	☒ TÜV ☒ SQS
Response	**Project team:** Agreed. The text has been deleted. The methodology, as in CDM, is deemed to be in full compliance with the standard. If the standard changes, the methodology will have to change with it. **Audit team** Change is done.		
Comments & follow up questions			
Validation conclusion	CL has been cross-checked, it has been found correct, and consequently it has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_7	REDD-MF II.1.Step 1	Clarification with VCS shall be sought, if the consistency with the national forest definition as per CDM / Art 3.3. is considered to be of importance for VCS, as this may have double counting implications in the future.	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		(If not, this may create difficulties in regard to consistency with national reporting / double counting once/where host countries have a target). Furthermore, the VCS forest definition may include inconsistencies (international recognized vs. host country defined). See quotes below. Quote: a) VCS AFOLU Guidance: A "forest" is defined according to minimum thresholds of vegetation indicators used for defining forests (area, tree crown cover, height and, optionally, minimum width) by the host country (e.g., for CDM purposes). b) Tool on meth issues / Redd section: Footnote 6: Using internationally accepted definitions of what constitutes a forest, e.g., based on UNFCCC host country thresholds or FAO definitions	
Response	**<u>Project team:</u>** The methodology simply refers to the standard for the applicable forest definition. If the definition of the standard is unclear, the methodology cannot overrule the standard. **<u>Audit team:</u>** Forest definitions: Confirm that this issue of inconsistency was discussed with VCS and clarify if there is guidance on this matter of forest definitions to be used **<u>Project team</u>** Have used language from VCS –see definitions section near front to module, where UNFCCC host country has not selected thresholds, they can use other international definitions such as FAO (= 10% canopy cover). Here is definition included in that section "**Forest** is as defined by the host country of the REDD project including minimum forest area, tree height and level of crown cover. The definition of the minima may not lie outside the bounds of the UNFCCC forest definition ranges i.e. area of 0.05-1 ha, tree heights between 2 and 5 m and canopy cover between 10 and 30%. The definition of forest may include mature forests, secondary forests, degraded forests and wetland forests (e.g. peat swamp forests or mangrove forests). Here is VCS definition and says same " To be eligible for VCS crediting, REDD project forests must meet host-country forest definitions if the UNFCCC has been notified of these. For projects in countries that have not yet adopted a UNFCCC forest definition, then other internationally accepted definitions can be used, e.g., that of the FAO." Not sure what else is needed here?		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	See CL_SQS_1 for the status of the definitions, other than that the definitions are clear, and cover the project approach of this REDD methodology, therefore this CL has been closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_8	REDD-MF II.1.Step 1	Requirements of VCS in regard to carbon and land ownership documentation remain to be clarified in general. (potential issue for a guidance document by VCS) Note: This entire field is covered in the CDM through PDD guidelines which do not exist for VCS. In VCS only Title / Project Owner exists– which may be insufficient for AFOLU with pot. large number of land owners participating in a project scheme which forwards rights to a PP. This gap was highlighted to VCS. Besides this general remark, here it is unclear what is meant in regard to ownership: (Carbon / Land, of Farmer or PP).	☐ TÜV ☒ SQS
Response	**<u>Project team:</u>** Inserted: 'of land, forest ownership and user rights'. We would like to emphasize that ownership issues should not be addressed in a carbon methodology, they are a legal issue and maybe an issues to be taken up by VCS—but not in the module. Moreover, in most countries the legal framework for carbon rights in the context of REDD is unclear. Investors and PPs shall be free to decide if they want to pursue a project at a given level of certainty on the carbon rights. **<u>Audit team:</u>** Included to the document: "Details of forestland rights holder and user rights." Besides the indication of details, include requirement that the project area needs to be under control of the PP. (note relevant EB clarifications on AR-CDM as reference) Project team: TEXT ADDED INDICATING THAT LANDS MUST BE UNDER CONTROL OF PROJECT		
Comments & follow up questions			
Validation conclusion	Text states clear that the "land shall be under control of the project proponent; therefore this CL has been closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_9	REDD-MF II.1.Step 1	Clarify/discuss consistency of temporal boundaries with the general definitions in VCS AFOLU guidance. If there is no differences, simple references in the methodology should be sufficient – as these are rather general definitions and not methodology specific items.	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** The definitions of temporal boundaries are consistent with the general definitions in VCS AFOLU guidance and are further clarified here. We think it is easier for the PPs to find all relevant instruction at one place. **Audit team:** If it is a quote provide the detailed reference to AFOLU guidance. The statement on the start and end of the historical reference period is considered too vague. **Project team:** Text is not a quote from VCS. Text made more precise		
Comments & follow up questions			
Validation conclusion	SQS agrees with the project team, that it is easier and clearer for the PPS to have all definitions and references at one place. The text is now precise on the historical reference period; therefore this CL has been closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_10	REDD-MF II.1.Step 1	Clarify the time horizon for emission reductions calculations to be included in the PD. (10 years in line with baseline? Or ERs of up to 100 y)	☐ TÜV ☒ SQS
Response	**Project team**: A clarification has been added to the text. **Audit team:** (Provide an actual response in this table, beyond the indication that something was changed) In light of crediting periods of 100 y, it should be analyzed with VCS that here the actual ER calculation / validation is capped an the end of the fixed baseline. **Project team** Added and modified text as follows: "Projections of baseline emissions shall be presented in the PD for the first 10 year period after the start of the project. VCUs will only be issued for 10-year periods for which the baseline is fixed and a monitoring plan has been implemented.		
Comments & follow up questions			
Validation conclusion	Text is now clear for the issuance of the VCUs; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_11	REDD-MF II.1.Step 1	Clarify the systematic timeline foreseen in baseline revisions and included this with a corresponding frequency to the MP. (Unclear why only next date ! shall be included to PD.) Furthermore, if there is crediting periods of up	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		to 100 y, it is considered that re-assessments of baselines should be defined in frequency / timing (i.e. from start date plus 10 y, from 10y -20 y, etc…- to be used for corresponding monitoring periods)	
Response	**Project team:** We consider that only the date of the first baseline revision should be defined *ex ante*. The date of subsequent revisions (second, third, etc.) shall be defined during the future revisions. Text has been added to clarify this. **Audit team:** Still, baseline may be revised from annually up to 10 years after start. Relevant parameters are monitored in Step 5 but no indications on what triggers review are included. This should be a fixed approach (either with dates or with concrete results triggering baseline review) and not a matter of options in order to avoid joggling with baselines. As it was indicated in CAR 12, discuss the inclusion of other baseline plausibility checks at defined frequencies (monitoring) (Note on language, changed baseline will require a re-validation, which could be done as part of the verification; no verification of baselines, unless it is fully monitored) **Project team** Have revised text to say that revision can only be done every 10 year (not shorter after discussion among us) We believe 5 yr would be too short for investors, making 10 yr makes it a bit like a performance standard—be some winners and losers, and for some projects could be a big task. But we understand why need to fix it and not leave up to project developer as they could game it.		
Comments & follow up questions			
Validation conclusion	Text now clearly sets revision timing for 10 years; SQS agrees with this as it makes clear procedure for project developers – and all participants while gives enough certainty for the project; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_12	REDD-MF II.1.Step 1	Discuss the inclusion of a baseline that is monitored i.e. with a fixed frequency every 5 years. In this context, also discuss the inclusion of other baseline plausibility checks at defined frequencies.	☒ TÜV ☒ SQS
Response	**Project team:** The baseline within the project boundary is counter-factual and cannot be monitored. Details on methods to revisit the baseline are given in step 5. **Audit team:** Remaining discussion on baselines merged with CAR 11.		
Comments & follow up questions			
Validation	CL merged with CAR-TS_11 and thus closed correctly.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
conclusion			
Reference	**REDD-MF (Ref. 2.), CAR-TS_11**		
CL-TS_13	REDD-MF II.1.Step 1	Analyze how reliable / certain a baseline can actually model the likely future land use scenario for a time period of 10 years, i.e. based on available studies in this field.	☐ TÜV ☒ SQS
Response	**Project team:** This section does only define the project boundaries, including the time boundaries. Methods to do baseline projections are described in specific modules, which also include descriptions of the methods to be used to assess the reliability of a baseline projection (e.g. “calibration” and ”validation” methods). **Audit team:** Provide a conclusion, do the methods allow a reliable 10 y projection? **Project team:** See previous response to CAR11. Yes 10 years is a reasonable maximum. Any longer would be dubious The VCS has established a maximum of 10 years for baseline renewal. This is a reasonable period as countries are now completing 5-10 year R plans for REDD national accounting. For investor confidence it is considered strongly negative to require reassessment of baseline too frequently.		
Comments & follow up questions			
Validation conclusion	Text now clearly sets revision timing for 10 years; SQS agrees with this as it makes clear procedure for project developers – and all participants while gives enough certainty for the project; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), CL-TS_11**		
CL-TS_14	REDD-MF II.1.Step 1	Exclude “of trees” as substantial biomass may be non-tree. (or provide further definitions (extent applicability conditions) under which the assessment can be limited to trees)	☒ TÜV ☒ SQS
Response	**Project team:** “Aboveground biomass of trees” should be retained – this is clearly qualified in the previous sentence which identifies the circumstances in which other substantial aboveground pools must be included. The exclusion of non-tree in the baseline is conservative, it leads to fewer baseline emissions to be avoided. However, If post deforestation stocks in non-herbaceous non-tree vegetation is higher than in the original forest it must be accounted. This has been added in the table. **Audit team:** Requirement is considered to lead to a conservative approach Note that above in the text it is still only talked about trees as part of the aboveground biomass. Could be improved.		
Comments & follow			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	CL has been cross-checked and closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_15	REDD-MF II.1.Step 2	It is unclear why additional requirements on top of the CDM additionality tool are considered required. Note: Other VCS additionality options are currently not operational due to missing guidance.	☒ TÜV ☒ SQS
Response	**Project team:** Ok--deleted text referring to VCS and just use the T-ADD tool **Audit team:** Change done, now the approach is limited to the AR tool.		
Comments & follow up questions			
Validation conclusion	CL has been cross-checked and closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_16	REDD-MF II.1.Step 2	Discuss if the AR-CDM tool fully fits the requirements of REDD projects (i.e in regard to Step 4). An analysis /discussion per step is requested.	☐ TÜV ☒ SQS
Response	**Project team:** Surely as verifier this is TUV Sud role to agree or not that this tools works for REDD? Of course we say it does. **Audit team:** The entire AR tool is AR specific. Thus this is not applicable 1 to 1, and in our role as auditor we confirm this is currently not applicable to REDD. **Project team** Developed new tool specific for REDD. (replace AR by REDD, etc.		
Comments & follow up questions			
Validation conclusion	The AR-CDM has been (correctly) eliminated; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_17	REDD-MF II.1.Step 3	Explain or provide reference to source with definition of what is to be considered homogenous (best practice definition). (I.e. width of typical carbon density classes	☐ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** A footnote is inserted that defines when stratification is required and now references stratification module X-STR. **Audit team:** The following was simply erased: *If carbon stocks in the project area are not homogeneous, stratification shall be carried out. Different methods for stratifying may be required for the baseline and project scenarios to achieve optimal accuracy and precision of the estimates of net GHG emissions reductions. The VCS-approved module on "Methods for stratifying the project area of REDD project activities" (X-STR) shall be used to decide whether stratification is needed and how it shall be performed.* Reinclude stratification requirements, including indications / definitions of homogenous that trigger it. **Project team**: Text reinserted Foot note added indicating when stratification would be triggered		
Comments & follow up questions			
Validation conclusion	Text is clearly states to us X-STR, footnote is relevant and coherent with X-STR; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), X-STR (Ref. 29.)**		
CL-TS_18	REDD-MF II.1.Step 3	Clarify acronym AUDD as it appears the first time in this document. Clarity the relation of AUDD to applicability criteria / eligible REDD categories as included in this document.	☒ TÜV ☒ SQS
Response	**Project team:** A footnote has been added at the beginning of the document providing the definitions. **Audit team:** Due to previous use, the acronym is clear.		
Comments & follow up questions			
Validation conclusion	CL has been cross-checked and closed correctly.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_19	REDD-MF II.1.Step 3	In order to increase transparency indicate methodology approach in reference to M&P of Marrakech accords. Without reference to MA, just as information.	☐ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	**Project team:** The applicable baseline modules provide details on how the baseline must be described. To avoid redundancies, no more details are needed here. **Audit team:** While no further addition to the meth document is required, summarize in this table how the modules (especially unplanned) reflect on baseline approach of the most attractive course of action. **Project team:** It is not clear what table is being referenced. But regardless the framework clearly points users to the appropriate modules that contain all necessary guidance. We do not see the point of including here, doing so would unnecessarily increase the length of the framework and would be repetitious		
Comments & follow up questions			
Validation conclusion	SQS agrees with project team; while all relevant issues need to be covered in the methodology independently from the source further inclusions would only make the methodology more complicated – contrary to the VCS policy. Consequently this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), Ref. 24.**		
CL-TS_20	REDD-MF II.1.Step 4	Formula 1 / $C_{REDD,t} = \Delta C_{BSL} - \Delta C_P - \Delta C_{LK}$ is of very general character. Specify for the methodology / eligible baseline scenarios how the ex-ante amounts are to be estimated.	☐ TÜV ☒ SQS
Response	**Project team:** See the relevant modules. The framework is just a framework that references greater detail in the modules **Audit team:** - Provide clear cross-references to the modules which generate the input. (The parameter list for monitoring already includes sources / modules) - Reinclude relevant guidance that was erased with the revision. **Project team:** In addition to parameters tables, the source for the parameters is now also listed after each parameter following the equations Text reinserted		
Comments & follow up questions			
Validation conclusion	The consistency with the framework module has been checked with each module. The descriptions of the equations are clear now in the methodology; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_21	REDD-MF II.1.Step 4	Clarify "adjusted". Clarify or give reference to guidance that indicates when estimates are not acceptable, or when there	☐ TÜV ☒ SQS

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		is discounts due to uncertainties.	
Response	**Project team:** How the "adjustment" is to be made is explained in the module X-UNC. **Audit team:** Adjustment for uncertainties included to X-UNC. (In X-UNC it shall be clarified how it is dealt with uncertainties from Remote Sensing / classification / accuracy assessment as per M-.FCC) **Part 4 – Implications for Project Accounting** If $C_{REDD\_ERROR} \leq 10\%$ of $C_{REDD,t}$ then no deduction should result for uncertainty If $C_{REDD\_ERROR} > 10\%$ of $C_{REDD,t}$ then the modified value for $C_{REDD,t}$ to account for uncertainty should be: $= \frac{100 - C_{REDD\_ERROR}}{100} * C_{REDD,t}$ (7) **Project team:** This CR is relevant to X-UNC and shall be dealt with under the CARs/CRs for X-UNC		
Comments & follow up questions			
Validation conclusion	The complete uncertainty is in the X-UNC module not in the REDD-MF, therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), X-UNC (Ref. 31.)**		
CL-TS_22	REDD-MF II.2.Task 1	Clarify if this check / adaptation of carbon densities / stocks shall coincide with baseline reassessments. Consistency of stock estimates with applied forest / land use classes in baseline will be necessary in any case.	☐ TÜV ☒ SQS
Response	**Project team:** See previous response. **Audit team.** Request remains open. To be closed jointly with previous CARs.. **Project team:** See previous CARs		
Comments & follow up questions			
Validation conclusion	This CL has merged to CAR-TS_29 and consequently has been closed.		
Reference	**REDD-MF (Ref. 2.)**		
CL-TS_23	CP-D II-Procedures	It is nonetheless considered relevant that also standing deadwood may carry different density classes which may require consideration. (i.e. Nothofagus widely rots while standing). Reflect on	☒ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		these type of situations in the meth, at least by including a phrase that this shall not be relevant (extended applicability)	
Response	**Project team:** This is included – decomposition class 2 must be paired with density class determination (as per text). Decomposition class 1 with no outward signs of decomposition should still have same wood density as live tree (assumption is now explicit) – granted standing dead trees will pass through this stage quickly. **Audit team:** Response and update covers the Request.		
Comments & follow up questions			
Validation conclusion	Text is clear and relevant; therefore this CL has been closed.		
Reference	**CP-D (Ref. 9.)**		
CL-TS_24	CP-D II-Procedures	Clarify if there are studies available assessing / comparing the adequacy of different inventory techniques for lying deadwood, which could sustain the choice of the methods.	☒ TÜV ☒ SQS
Response	**Project team:** A recent study, Williams, M.S., J.H. Gove. 2003. Perpendicular distance sampling: An alternative method for sampling downed coarse woody debris. Canadian Journal of Forest Research. 33:1564-1579.compares 4 approaches to sampling coarse woody debris. Although the (new) Perpendicular Distance Sampling (PDS) performed best (lowest variance of volume estimators) and offers promise in some conditions, we have encountered problems using it in tropical forests, where most REDD projects will be located, specifically related to 1) slope corrections needed in the field, 2) poor visibility where dense understory, and 3) runaway limiting distances for large logs (because limiting distance is a function of cross-sectional area, not log diameter, thus it's a squared function of diameter). The same authors, in Williams, Michael S.; Ducey, Mark J.; Gove, Jeffrey H. 2005. Assessing surface area of coarse woody debris with line intersect and perpendicular distance sampling. Canadian Journal of Forest Research. 35: 949-960. concede that LIS is often the best approach where understory vegetation is dense, and we thus continue to focus this methodology on application of LIS, which is better suited to most tropical forest conditions. **Auditor team:** The proposed methodology is considered adequate and applicable.		
Comments & follow			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	The methodology is clear, adequate and applicable, this CL has been closed.		
Reference	**CP-D (Ref. 9.)**		
CL-TS_25	CP-L III-Data and parameters	Consider to adapt parameters as per AR-ACM0001	☒ TÜV ☒ SQS
Response	**Project team:** Biomass parameter changed to avoid confusion with carbon stock parameter output. Generally, parameters match AR-ACM, but detailed conversion steps (e.g. wet-dry weight conversion) are instead addressed in measured parameters section. **Audit team:** Most of the parameters included in the module are consistent with AR-ACM0001, however: - AR-ACM0001 considers (i.e.) Total Area of Sample pots (Asp) as a parameter to be monitored; the module considers this as" not monitoring". To be clarified. **Project team response:** Now moved to Data and Parameters Monitored **Audit team:** Total Area of sample plots (Asp) was moved tothe section of parameters to be monitored.		
Comments & follow up questions			
Validation conclusion	Data is now correctly set to be monitored, this CL has been closed.		
Reference	**CP-L (Ref. 10.)**		
CL-TS_26	CP-S I-Scope	Confirm that this pool / SOC may only be omitted if compliance was demonstrated with the corresponding AR CDM tool. Procedure to determine when accounting of the soil organic carbon pool may be conservatively neglected in A/R CDM project activities;	☒ TÜV ☒ SQS
Response	**Project team:** Reference to AR tool not included – soil disturbance in project case is not applicable in REDD. Mayor elements in tool are included in applicability criteria (organic soils or no, baseline stocks or stock change relative to project). Applicability text expanded "Soil organic carbon shall be included if stocks are greater, or are increasing at a greater rate, in the baseline than in the project scenario and determined to be significant (using the X-SIG module)." **Audit team:** Provide a brief summary in this table which elements from the AR tool were not included.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Project team response: The following applicability conditions from AR tool were not included (accompanied by justification for their exclusion): Site preparation activities (removal of existing vegetation, soil disturbance) that result in increased erosion and removal of fine litter – these are not applicable to the with-project case, as no site preparation activities are contemplated under REDD The applicability conditions have been further specified to determine when soil C must be included: " Ex ante determination that stocks are greater in the baseline than in the project scenario can be made on the basis of IPCC 2006GL Relative Stock Change Factors (FLU, FMG, and FI) – if the average combined stock change factor for the baseline (area-weighted by post conversion landuse) is greater than or equal to 1, then soil organic carbon must be included, otherwise it can be conservatively omitted." **Audit team:** Site preparation activities are not considered under REDD activities and therefore excluded from the applicability criteria.		
Comments & follow up questions			
Validation conclusion	AR tools that are not REDD tools are correctly not included; consequently this CL has been closed.		
Reference	**CP-S (Ref. 11.)**		
CL-TS_27	CP-S III-Data and parameters	Consider to streamline parameters with AR-ACM0001	☒ TÜV ☒ SQS
Response	**Project team:** Parameters section revised – now consistent with other pools modules. AR-ACM0001 centers on a default delta C approach, which is removed here as per CAR above **Audit team:** Parameters in line with AR-ACM0001 as requested.		
Comments & follow up questions			
Validation conclusion	Consistency on this regard has been reached; therefore this CL has been closed.		
Reference	**CP-S (Ref. 11.)**		
CL-TS_28	CP-W II-Procedures	Provide a literature study on introduced defaults for WW, SLF and fo and slp, and demonstrate that the established defaults are conservative.	☒ TÜV ☒ SQS
Response	**Project team:** The justification of analytical methods and selection of data to produce accurate factors are		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	dealt with in detail in the original paper. The module includes the following qualifier: "other available references/studies were either not broadly applicable or required more parameters than are likely to be available in a developing country context. Key parameters may be updated as new empirically-based findings become available" **Audit Team:** Provide the paper and relevant other publications on the subject. **Project team response:** Paper submitted along with CAR responses. No equivalent publications relevant to internationally are available. **Audit Team:** The publication of Winjum et. al 1998 was provided to the audit team. No further references were provided to sustain the conservativeness of the default values, however it is indicated that the parameters may be updated as new data becomes available		
Comments & follow up questions			
Validation conclusion	Sufficient literature was provided to demonstrate that the established defaults are conservative; consequently this CL has been closed.		
Reference	**CP-S (Ref. 11.), Ref. 14.**		
CL-TS_29	BL-PL I- Exclusionary conditions	Clarify how it is accounted for enhancement of secondary forests (in regard to this module).	☐ TÜV ☒ SQS
Response	**Project Team:** Baseline growth is conservatively omitted. If stocks are higher than indicated at the point of deforestation then the net impact on the atmosphere is positive. **Audit Team:** This CAR refers to the footnote which seems to imply that enhancement activities are eligible project activities in this context. Include a clear indication that enhancement of carbon stock of degraded and secondary forest are not considered / accounted for under this module / in corresponding areas. **Project Team:** I can't see what footnote you are referring to. It would be helpful to have some reference in the text. As far as I can understand your comments this is a monitoring rather than a baseline comment. The module does not include baseline growth that is very clear. For with project growth refer to M-FCC		
Comments & follow up questions			
Validation conclusion	This CL is referring to footnote 1, definition – it is hard to miss. Even than the answer of the Project Team is correct, the baseline is set conservatively therefore this CL has been closed.		
Reference	**BL-PL (Ref. 3.)**		
CL-TS_30	BL-PL	If this includes degraded forest strata that are in	☒ TÜV

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	II-Procedure	recovery (no steady state), is regrowth considered i.e. at/up to year 4 of implementation. Or is this neglected?	☒ SQS
Response	**Project team:** Baseline growth is conservatively omitted. Also the example here is just that an example—could deforest for a longer period. **Audit Team:** It is clear that baseline growth is omitted. See open CR above to make this obvious for project developers as well.		
Comments & follow up questions			
Validation conclusion	Growth s omitted, and that is a conservative estimation; therefore this CL has been closed.		
Reference	**BL-PL (Ref. 3.)**		
CL-TS_31	BL-PL II-Procedure	Clarify how it is accounted for enhancement of secondary forests (in regard to this module).	☐ TÜV ☒ SQS
Response	**Project Team:** New applicability condition precludes degradation in the with-project case in areas deforested in the baseline. Monitoring will be necessary to demonstrate this applicability condition. Note that carbon stocks should be reassessed every ten years. **Audit Team:** Compliance to be demonstrated as indicated in AC section above. To be closed with CAR above. **Project Team:** See above		
Comments & follow up questions			
Validation conclusion	**This CL has merged to CAR-TS_121 and consequently has been closed.**		
Reference	**BL-PL (Ref. 3.), CAR-TS_121**		
CL-TS_32	BL-PL II-Procedure	How is it assured that the areas are switched permanently to non-forest (and not only i.e. for few years)? How is this monitored?	☐ TÜV ☒ SQS
Response	**Project Team:** Why would planned deforestation not be permanent? Note applicability condition excluding situations where natural regrowth would occur, also baseline must be reassessed every 10 yrs **Audit Team:** Natural regrowth could convert deforestation back to forest. Deforestation shall be permanent –as assumed in AC. This has to be assured also in the implementation phase. An approach has to be defined for this. Compare CAR on monitoring of AC compliance.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Project Team: The deforestation will be occurring for an economic purpose as such it is very unlikely it would be reversed within 10 years. However a new section 1.4 has been added: **1.4 Risk of abandonment** Identify a minimum of 5 proxy areas[10] deforested by the same 'class of deforestation agent'[11] at least ten years previously. If any of the proxy areas have been abandoned to forest re-growth then the planned deforestation activity is not eligible and this module shall not be used.		
Comments & follow up questions			
Validation conclusion	Although SQS agrees that this risk was sufficiently covered by the original text, the added section further enforce the well-establishment of the baseline; therefore this CL has been closed.		
Reference	**BL-PL (Ref. 3.)**		
CL-TS_33	BL-PL II-Procedure	Clarify the wording baseline in this section in order to avoid misunderstandings. I.e. there would not be fertilizer application in the baseline but in the project scenario (while quantification may be done per land use type in the baseline)	☐ TÜV ☒ SQS
Response	**Project Team:** This is a baseline module so equations here are not for tracking with project applications. Note with project is continued forest cover. So all calculations here could be conservatively omitted in most cases. You say "there would not be fertilizer application in the baseline but in the project scenario" – this is incorrect—the fertilizer could be in the baseline—ie baseline includes conversion to non-forest and fertilizer could be used on ag crops. **Audit Team:** - Clarify in the module that baseline means an assessment in the project area (define which part) for the historic reference/ baseline period (10y?) - Again, there needs to be a very clear and specific overview which emission sources are eligible / accounted in the baseline and project scenario. If table 3 in the framework module is not sufficient then divide this table in baseline and project scenario. - Avoid duplication of information in the module. Overview of considered gases and sources needs to be only in the framework module. - Here it was / is assumed that the baseline can only consist of forest area with threat to be deforested. This would lead to the conclusion that there is no fertilizer use in the project area under the baseline. This needs to be clarified / confirmed. - Fertilizer may be relevant in the context of leakage prevention under the project scenario, for which definition is still a mayor pending CAR. Quote: The following is from framework module:		

[10] See Part 1.2 for criteria for acceptable proxy areas

[11] See Part 1.1; if the agent is an already defined individual, organization or corporation identify the class of agent the agent belongs to

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved

Sources	Gas	Included/excluded	Justification / Explanation of choice
Biomass burning	CO_2	Excluded	However, carbon stock decreases due to burning are accounted as a carbon stock
	CH_4	Included	Non-CO_2 gases emitted from woody biomass burning -- it is conservative to exclude in the baseline but must be included in the project case if fire occurs in areas that were projected to be deforested in the baseline.
	N_2O	Included	
Combustion of fossil fuels	CO_2	Included	Can be neglected if excluded from baseline accounting.
	CH_4	Excluded	Potential emissions are negligibly small
	N_2O	Excluded	Potential emissions are negligibly small
Use of fertilizers	CO_2	Excluded	Potential emissions are negligibly small
	CH_4	Excluded	Potential emissions are negligibly small
	N_2O	Included	Can be neglected if excluded from baseline accounting.

Project Team:

The following text has been added to the scope: "The module assesses GHG emissions within the project area for the 10 year baseline period."

Emissions table deleted from the module to avoid duplication.

I don't understand your argument at all. If the area is deforested in the baseline then in the baseline a crop could be grown, this crop may be fertilized. In the project case there is no deforestation and no fertilizer use.

Fertilizer use in the with-project scenario will be a subject for M-FCC not for the baseline modules.

Comments & follow up questions			
Validation conclusion	TÜV-SÜD has misinterpreted the meaning of baseline, SQS agrees with project team, text is clear and descriptive; this CL has been closed.		
Reference	**BL-PL (Ref. 3.)**		
CL-TS_34	BL-PL II-Procedure	Provide an overview of typical emission sources per eligible land use type in order to assure that all main sources are considered / will be checked on significance.	☒ TÜV ☒ SQS
Response	**Project Team:**		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	See new table **Audit Team:** The added table provides indication on gases that can be excluded from calculations from main sources.		
Comments & follow up questions			
Validation conclusion	Table has been added, therefore this CL has been closed, see CL_SQS_2 for further clarification.		
Reference	**BL-PL (Ref. 3.), CL_SQS_2**		
CL-TS_34 (BL-UP CR No 1)	BL-UP I-Applicability	Clarify to what extent and where quality requirements of data used for baseline estimation (i.e. classification accuracy assessment of images used, etc.) are discussed in corresponding modules and tools. Relevant modules: BL-UR "Estimation of the baseline rate of unplanned deforestation" – Version 1.0 BL-UL "Location and quantification of the threat of unplanned baseline deforestation" - Version 1.0	☒ TÜV ☒ SQS
Response	**Project team:** The following clarification has been added to the text: "Such data are to be obtained by applying the VCS-approved modules listed below and shall comply with the quality requirements specified therein." **Audit team:** While an overview was requested here in the table for matters of transparency the audit team reviewed the corresponding modules and found the content / raised CARs to sufficiently cover this request.		
Comments & follow up questions			
Validation conclusion	Further coherence has been achieved, as now only BL-UP module remains; consequently this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_35 (BL-UP CR No 2)	BL-UP I-Applicability	Clarify what happens if a CDM tool is withdrawn?	☒ TÜV ☒ SQS
Response	**Project team:** If a CDM tool is withdrawn the latest approved version should be used. We assume that the latest EB-approved version of the CDM tools will be made available in the VCS website together with the new VCS-approved modules. So if the CDM withdraws a tool, the latest approved version should be available in the VCS website.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	We have asked VCS to confirm this. **Audit team:** Tool label was changed to most current version.		
Comments & follow up questions			
Validation conclusion	Now there is a footnote with a link to the latest A/R CDM tool. Although this is different than described – sufficient. Therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_36 (BL-UP CR No 3)	BL-UP II-Procedure	a) Clarifiy why the baseline deforestation rate is not estimated per project strata. Among others, deforestation may be driven by existing forest characteristics, i.e. high or low densities of commercial species. This path would however require that the used baseline model is capable to reflect on the project specific strata. b) Adapt the methodology and /or clarify the overall matching / consistency between model and project stratification i.e. based on the consistent use of data sets at defined minimal spatial resolution between modeling (BL-UR) and the stratification proposed (i.e. both done on a one hectare level)?	☐ TÜV ☒ SQS
Response	**Project team:** a) The module BL-UR does not exclude the possibility of estimating different rates for different strata. Such strata may be defined using explicit criteria, including, where appropriate, forest type related criteria. However, in most deforestation models landscape features such a "forest type" will be considered in the set of spatial driver variables that influence the location of future deforestation. The rate will usually be projected for a broader region and may or may not be projected per stratum (see BL-UR). b) The digital maps should be at a matching resolution so that maps should be reduced in resolution where necessary to match the resolution of the coarsest resolution map". This explanation has been added to the Module BL-UL, where the input maps for this module are produced (see BL-UL, Step 1) **Audit team:** a). If there is no requirement to define strata specific deforestation rates it cannot be avoided that project areas are only conformed of strata with below-average deforestation. If then the average deforestation rates are applied, this is leading to an overestimation of emissions in the baseline. Clarify conservativeness of approach and / or include strata specific deforestation rates. b) Provide a clear indication which text segment has been updated in BL-UP. Clarify consistency between baseline and project stratification and indicate here how the CR has been responded.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		QUOTE BL-UP:	

STEP 1. Preparation of proxy driver maps

Identify the spatial variables that most likely explain the pattern of deforestation in the reference region, such as:

- **Landscape factors**, e.g. vegetation type, soil fertility, slope, elevation, distance to navigable rivers and water bodies, etc. (as relevant).
- **Human infrastructure**, e.g. distance to roads, railroads, sawmills, settlements, already cleared land, etc. (as relevant); and
- **Actual land tenure and management**, e.g. private land, public land, protected land, logging concession, etc. (as relevant).

Obtain spatial data for each variable identified and create digital maps representing the Spatial Features of each variable (i.e. the shape files representing the point, lines or polygon features or the raster files representing surface features). Some models, such as Geomod, will require producing, for each of the digital maps, Distance Maps from the mapped features (e.g. distance to roads or distance to already cleared lands) or maps representing continuous variables (e.g. slope classes) and categorical variables (e.g. soil quality classes). For simplicity, these maps are called "Factor Maps". Other models do not require Factor Maps for each driver variable, and analyze all the driver variables and deforestation patterns together to produce a risk map.

Where some of the spatial proxy driver variables are expected to change, collect information on the expected changes from credible and verifiable sources of information and prepare different Factor Maps for the same spatial driver variable, to represent the changes that will occur in different future periods.

In case of planned infrastructure (e.g. roads, industrial facilities, settlements) provide documented evidence that the planned infrastructure will actually be constructed and the time table of the construction. In case of planned new roads or road improvements, provide credible and verifiable information on the planned construction of different segments (e.g. how many kilometers will be constructed, where and when). Evidence includes: approved plans and budgets for the construction, signed construction contracts or at least an open bidding process with approved budgets and finance. If such evidence is not available use one of the two following options:

- Exclude the planned infrastructure from the driver variables considered in the analysis; or
- Adjust the baseline post facto by recalibrating the model based on actual infrastructure development as recorded during each monitoring period and verified by a VCS-accredited verifier.

In case of unplanned infrastructure (e.g. secondary roads), provide evidence that the unplanned infrastructure will actually develop, e.g. from historical developments observed in the reference region or literature sources.

To create the Factor Maps, use one of the following two approaches:

- **Heuristic approach**: Define "value functions" representing the likelihood of deforestation as a function of distance from point features (e.g. saw mills) or linear features (e.g. roads), or as a function of polygon features representing classes (e.g. of soil type, population density) based on local expert opinion

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	or other sources of information. Specify and briefly explain each value function in the PD. For Distance Maps, a useful approach to estimate value functions is to sample spatially uncorrelated points and their corresponding location in the maps representing historical deforestation and to use regression techniques[12] to define the probability of deforestation as a function of "distance". • **Empirical approach:** Categorize each Distance Map in a number of predefined distance classes (e.g. class 1 = distance between 0 and 50 m; class 2 = distance between 50 and 100 m, etc.). In a table describe the rule used to build the classes and the deforestation likelihood assigned to each distance class[13]. The deforestation likelihood is estimated as the percentage of pixels that were deforested during the period of analysis (i.e. the historical reference period). Either approach can be used, but the empirical approach should be preferred over the heuristic approach. Where there is insufficient information about the spatial location of historical deforestation or where the empirical approach does not produce accurate results when validated against a historical period, then use the heuristic approach		
Comments & follow up questions			
Validation conclusion	The raised issued are now covered in the BL-UP module, stratification is clear both for forests and for baseline. Collection of appropriate data sources is also clearly described. Conseqently this CL has been closed.		
Reference	**BL-UP (Ref. 18.), X-STR (Ref. 29.)**		
CL-TS_37 (BL-UP CR No 4)	BL-UP II-Procedure Step 1	Clarify (in corresponding tools) the (geographical) requirements for the definition of leakage belts. I.e. min size, etc.	☒ TÜV ☒ SQS
Response	**Project team:** These requirements are specified in the corresponding leakage modules. **Audit team:** Aspect analyzed in LK-modules.		
Comments & follow up questions			
Validation conclusion	This aspect is covered in the LK modules, therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), LK-ASU (Ref. 27.)**		
CL-TS_38 (BL-UP CR No 5)	BL-UP II-Procedure Step 1	Clarify with VCS how the expected Emission reductions are supposed to be documented in a transparent and credible manner over pot. very long crediting periods (in PDs and Validation Reports), while considering that amounts validated up to the end of the first baseline review are more	☐ TÜV ☒ SQS

[12] e.g. logistic regression.

[13] When building classes of continuous variables it is important to build classes that are meaningful in terms of deforestation risk. This implies the parameterization of a "value function" based on specific measurements. For instance, the criterion "distance to roads" might not have a linear response to assess the deforestation risk: a forest located at 50 km from the nearest road may be subject to the same deforestation risk of a forest located at 100 km, while at 0.5 km the risk may be twice as much as at 1.0 km. Data to model the value function and build meaningful classes can be obtained by analyzing the distribution of sample points taken from historically deforested areas.

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		sustained than those of later times. Comment: - market credibility of REDD may not increase by large amounts of tons "validated" i.e. in 2009 for year 2060. - i.e. if a full scale re-validation is envisioned at year 10, it might makes sense to go only up to this year in the documents – based on corresponding VCS guidance.	
Response	**Project team:** As clarified in the REDD Methodology Framework, projections are to be given in the PD for the entire project lifetime, but are considered frozen (except for carbon stock estimates) only for a maximum period of 10 years. Our interpretation of the VCS guidance is that projections should be presented for the entire expected project lifetime. **Audi team:** Note difference between project lifetime and crediting period. Clarification was requested to VCS by the auditor.		
Comments & follow up questions			
Validation conclusion	CL-TS_40 has merged this CL. **Project crediting period:** This is the period of time for which the net GHG emissions reductions or removals will be verified, which under the VCS is equivalent to the project lifetime. (Ref. 24.) Baseline revision does not oppose this. Therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), Ref. 24.**		
CL-TS_39 (BL-UP CR No 6)	BL-UP II-Procedure Step 2	Clarify what constant is supposed to mean. (No change in which range?) versus definition of significant changes.	☐ TÜV ☒ SQS
Response	**Project team:** "Constant" means that the average carbon density of a forest stratum is expected to remain about the same over time. This is typically the case of old-growth or mature forest strata. Audit team: a) "About the same" is not a definition for constant over time. Criteria such as "i.e. 10% over 1o y." are not clear reference. Adapt and include concrete requirements (no i.e.). b) Clarify when further stratifications during implementation are triggered. Where how is this included to the MP? (Note that the entire section of stratification is intermixed with applicability criteria (when credits are accounted / excluding accounting under defined conditions etc), compare subsequent CARs.) Substantial changes in text included besides those initially requested.)		
Comments & follow			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
up questions			
Validation conclusion	"Constant" is a conservative estimation, therefore no further requirements are needed, this CL has been closed.		
Reference	**BL-UP (Ref. 18.), Ref. 25.**		
CL-TS_40 (BL-UP CR No 7)	BL-UP II-Procedure Step 2	Discuss typical class width in forests (i.e. 50-100 t C / class?) and the (sensitivity of) forest inventories in defined frequencies for change monitoring. Define how this will lead to clear data sets in monitoring –and clarify input and calculation steps for Monitoring Reports and issuance.	☐ TÜV ☒ SQS
Response	**Project team:** The following clarification has been added: "If certain strata are expected to undergo significant changes in carbon density (more than 10% of the estimated average carbon density of the stratum during the upcoming 10-year period) due to growth or degradation ... **Audit team:** The response did not cover the Request as indicated. 10 y approach discussed in previous CAR. Remaining issue: How does forest inventory techniques, class width and monitoring frequency match? In regard to the response provided: Compare discussion in the module "stratification" to understand the question and issue of the audit team A conservative approach needs to be defined which assures that class width distribution cannot lead to the issuance of unsustained credits.		
Comments & follow up questions			
Validation conclusion	The 10 years issue has merged with CL-TS_38 and all the remaining issues with CAR-TS_228; consequently this CL has been closed.		
Reference	**BL-UP (Ref. 18.), CL-TS_38, CAR-TS_228**		
CL-TS_41 (BL-UP CR No 8)	BL-UP II-Procedure Step 2	Clarify based on which criteria /evidence it can be "expected" that there are significant changes in carbon density due to growth or degradation. (As this is to be estimated ex-ante on a per strata level)	☐ TÜV ☒ SQS
Response	**Project team:** Degradation: Forest strata within the project boundary can be subject to degradation due to human intervention. This can be demonstrated by documenting the past and current forest use and its impact on the carbon density of the forest (e.g. by measuring carbon stocks in degraded forests) and by demonstrating that without the proposed REDD project activities the degradation trend will continue. The expected carbon stock changes are to be determined using the module BL-DFW (for degradation due to removals for wood fuel or charcoal) or by "providing evidence, based on past and current forest use and their impact of carbon stocks, that the forest will continue to degrade in absence of the proposed REDD project activity".		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		The VCS Guidance for AFOLU (footnote 9,page 12) Reads: "Regarding degraded forests—the key question is whether the degradation is caused by the forest being legally sanctioned for logging or whether it is illegally being logged and degraded. If the forest was subject to legally sanctioned logging, then stopping the logging activity and protecting the forest is an eligible activity under VCS-IFM. If the logging activity is NOT sanctioned and is part of the cause of deforestation and degradation then it qualifies under VCS-REDD but guidance is provided for the degradation component in the section VCS-IFM". This footnote is unclear on how the situation should be dealt with when logging is legally sanctioned in both, the baseline and project case. Our module now clarifies that this situation can be dealt with by using the proposed module as explained above. Growth: According to the VCS Guidance for AFOLU (footnote 11, page 13) " For VCS purposes, secondary forests are forests that have been cleared and have recovered naturally or artificially, that are at least 10 years old and meet, or have the potential to meet, the lower bound of the forest threshold parameters at maturity." Tropical forests that are at least 10 years old can remove a significant amount of carbon emissions before reaching maturity. If such forests are deforested in the baseline case and protected in the project case, growth and associated carbon sequestration can be: (i) conservatively ignored in both the baseline and project case, or (ii) estimated and considered in the accounting of total emission reductions (as explained in the text). **Audit team:** - The corresponding section has still the notion of applicability criteria; (to define if it is accounted for carbon effects or not should not be defined in stratification / on a per strata level). This needs to apply for the entire project. (i.e. deforestation for entire area, or deforestation and degradation for entire area). Adapt correspondingly. Currently applicability clearly states that this module is only for deforestation, not for degradation. - Mix up of baseline, ex-ante estimates, and ex-post. These aspects should have a clearer structure. Restructure. - a1) It will not be possible to sustain the assumptions indicated, i.e. "no degradation will occur in the project case" in up to 100 y crediting period. If degradation is included as per applicability it needs to be accounted and monitored. This cannot be further excluded a priori. Adapt accordingly. - a2: Growth included (meth relates to natural as well as project driven growth, no differentiation). Here it needs to be made clearer (in applicability criteria) that only validated and pre-fixed project action in clearly validated and pre-defined (degraded) areas may lead to the accounting of carbon effects from removals. Thus, recovering measures and strata leading to removals need to be defined at validation. Adapt accordingly. - Changes per strata need to be documented. Mentioned Table 2 does not do it, table 4 only gives names. Adapt accordingly Quote: / and some comments only for illustration.	

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		a) Methodology for strata undergoing degradation (and carbon stock decrease): a.1 In case where no credits will be claimed for reduced degradation: If degradation occurs only in the baseline case, conservatively ignore degradation (in both *ex-ante* and *ex-post* estimations). *(consideration of degradation or not, should be clear through applicability. No need for repititition)* - If degradation occurs in the baseline and project case (e.g. when timber extraction activities exist in both the baseline and project scenarios): In the baseline and project scenarios: Conservatively ignore degradation (i.e. assume that degradation is the same in the baseline and project scenarios) and provide evidence that degradation in the baseline will not be less than in the project scenario *(if it is included as per applicability, it needs to be monitored. The applicability criteria above may be relevant for consideration of ex-ante estimates.)* - If degradation occurs only in project case (e.g. when timber extraction activities exist only in the project scenario): In the baseline: degradation is not occurring. In the project case: Do an ex-ante estimation of carbon stock changes based on expert opinion and/or literature sources. Ex post, do measurements using the methods described in the carbon stock modules (CP-AB and CP-D). *(basically the last aspect applies to all)* a.2 In case where credits will be claimed for reduced degradation: -To determine the degradation <u>baseline scenario do the following:</u> If degradation is due to removals for wood fuel or charcoal use Module BL-DFW. *(only this is included as per applicability)* If degradation is due to other reasons, provide evidence, based on past and current forest use and their impact on carbon stocks, that the forest will continue to degrade in absence of the proposed REDD project activity and do a conservative estimation of the carbon stock decrease. *(no other options included as per framework module, to be excluded. Or framework and applicability to be adapted)* Use Table 2 to report the estimated baseline carbon stock changes. -To determine the <u>project scenario</u>: - *Ex ante,* use expert opinion and/or literature sources to provide an estimation of the expected carbon stock changes; *(this needs further specification ,i.e. based on inventory data from region)* - *Ex post,* measure the actual carbon stock changes using the methods described in the modules CP-AB and CP-D. Use Table 2 to report the measured carbon stock chan-	

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	ges. b) Methodology for strata undergoing growth (and carbon stock enhancement): b.1 In case where no credits will be claimed for carbon stock enhancement: Ignore growth in both the baseline and project scenario (in both *ex-ante* and *ex-post* estimations). *(Should be clear already as per applicability)* b.2 In case where credits will be claimed for carbon stock enhancement: • In the baseline scenario, assume no growth in carbon stocks. • In the project scenario: o For *ex-ante* estimations, conservatively assume no growth in carbon stocks. o For *ex-post* estimations: this will be done by directly monitoring carbon stocks using modules CP-AB and CP-D in the project in strata projected to be deforested in the baseline. Carbon stock changes will be accounted only for the period starting at the year in which the projected baseline deforestation occurs. Use Table 2 to report the measured carbon stock changes. *(note comments above on restrictions to accounting for growth, this needs to be excluded or pre-fixed at validation; Anything included needs to be estimated ex-ante and ex-post and monitored as defined in corresponding chapters.)*		
Comments & follow up questions			
Validation conclusion	CAR-TS_137 has merged to this CL. The module has been restructured. The topics brought up in this CL are easily identifiable and covered in the module. Stratification is requested; the sum of baseline carbon stock changes is estimated strata specific. The degradation is calculated trough a reference region and with a prescribed model/software. In general the model is very thorough; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), CAR-TS_137, BL-DFW**		
CL-TS_42 (BL-UP CR No 9)	BL-UP II-Procedure Step 2	Clarify the term and what is meant by "post deforestation class"	☒ TÜV ☒ SQS
Response	**Project team:** "Post deforestation classes" are the classes (types) of land use established by deforestation agents on land after the conversion of forest to non-forest ("post deforestation") and for which carbon stocks must be estimated. **Audit team:** Consider to include clarification to meth.		
Comments & follow up questions			
Validation conclusion	Description is clear and not relevant; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL-TS_43 (BL-UP CR No 10)	BL-UP II-Procedure Step 2	Clarify how CI is to be aggregated.	☒ TÜV ☒ SQS
Response	**Project team:** This is explained in the module X-UNC The table presentation conforms with the uncertainty module X-UNC, which calculates uncertainty as a percentage of the variable of interest and pools uncertainty applying simple propagation of errors formula. The specification of the CI is consistent with IPCC GPG in serving to explicitly quantify uncertainty, and implicitly, through its incorporation in our accounting, serves as an incentive to reduce uncertainties. While a higher CI (e.g. 95%) could be incorporated, in our experience reasonable precision (within 10% of the mean) can in some cases be difficult to achieve at >90% confidence without significant and impractical outlay of resources, and hence we identified the 90% CI as a practical measure that still demonstrates integrity in accounting for uncertainty. **Audit team:** CR is covered in the module X-UNC		
Comments & follow up questions			
Validation conclusion	Clarification request is covered in the X-UNC module; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), X-UNC (Ref. 31.)**		
CL-TS_44 (BL-UP CR No 11)	BL-UP II-Procedure Step 2	Clarify use of 90% CI and its consistency with GPG. Clarify why the values are to be given as percentage. Clarify under which circumstances the values considering CI shall be considered for further calculations of emission reductions.	☐ TÜV ☒ SQS
Response	**Project team:** This is explained in the module X-UNC The table presentation conforms with the uncertainty module X-UNC, which calculates uncertainty as a percentage of the variable of interest and pools uncertainty applying simple propagation of errors formula. **Audit team:** - Clarify use of 90% CI and its consistency with GPG - give exact quote where this is indicated in the GPG. - Clarify under which circumstances the values considering CI shall be considered for further calculations of emission reductions. Clarify / reconfirm in the response the discounting involved.		
Comments & follow up questions			

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<table>
<tr><th>Draft report CL by audit team</th><th>Ref. to module / section</th><th>CL – Clarification Request</th><th>Audit team conclusion, ☒ = resolved</th></tr>
<tr><td>Validation conclusion</td><td colspan="3">Clarification request is covered in the X-UNC module; therefore this CL has been closed. See especially CL-TS_81.</td></tr>
<tr><td>Reference</td><td colspan="3">BL-UP (Ref. 18.), X-UNC (Ref. 31.), CL-TS_81</td></tr>
<tr><td>CL-TS_45
(BL-UP CR No 12)</td><td>BL-UP
II-Procedure
Step 2</td><td>Clarify if this can only to be provided by using GIS.</td><td>☒ TÜV
☒ SQS</td></tr>
<tr><td>Response</td><td colspan="3"><u>Project team:</u>
Yes, this step requires a GIS, as the maps of the areas projected to be deforested must be combined with maps showing forest strata and post-deforestation strata.
<u>Audit team:</u>
Confirmed that GIS is obligatory.</td></tr>
<tr><td>Comments & follow up questions</td><td colspan="3"></td></tr>
<tr><td>Validation conclusion</td><td colspan="3">GIS clearly appears in the project, covering a very important aspect; consequently this CL has been closed.</td></tr>
<tr><td>Reference</td><td colspan="3">BL-UP (Ref. 18.)</td></tr>
<tr><td>CL-TS_46
(BL-UP CR No 13)</td><td>BL-UP
II-Procedure
Step 2</td><td>Is not the “annual areas deforested in each Forest Stratum” equal to the “Post-Deforestation Stratum”. Please clarify.</td><td>☒ TÜV
☒ SQS</td></tr>
<tr><td>Response</td><td colspan="3"><u>Project team:</u>

Not necessarily, the area deforested in a given forest stratum could be allocated to different post-deforestation land uses.

See below:
<table>
<tr><th colspan="2" rowspan="2"></th><th colspan="3">Post Deforestation Strata</th></tr>
<tr><th>A</th><th>B</th><th>C</th></tr>
<tr><td rowspan="4">Forest Strata</td><td>1</td><td>A1</td><td>B1</td><td>C1</td></tr>
<tr><td>2</td><td>A2</td><td>B2</td><td>C2</td></tr>
<tr><td>3</td><td>A3</td><td>B3</td><td>C3</td></tr>
<tr><td>4</td><td>A4</td><td>B4</td><td>C4</td></tr>
</table>
<u>Audit team:</u>
Response covered Request. Potential difference confirmed.</td></tr>
<tr><td>Comments & follow up questions</td><td colspan="3"></td></tr>
</table>

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	Difference is clear; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_47 (BL-UP CR No 14)	BL-UP II-Procedure Step 3	Define "long term" average of stocks in post deforestation lands.	☐ TÜV ☒ SQS
Response	**Project team:** Text clarified: "long term average" refers to time-weighted average approach for calculating stocks in a given cyclical post deforestation land use system (e.g. shifting agriculture with fallow period), and is consistent with treatment in pools modules (CP-A, CP-B, etc.), below - "Post-deforestation stocks are equally treated as constant and this value may be the ultimate stocks of the designated replacement land use. Where the land use is part of a cycle, the time-weighted average of the carbon stocks can be used." **Audit team:** Text included: (i.e. time-weighted average of stocks in a given cyclical post-deforestation land-uses system, like shifting agriculture with fallow). If this is the definition, exclude "i.e."		
Comments & follow up questions			
Validation conclusion	Because of the re-editing of the module this CL is not relevant anymore – consequently is has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_48 (BL-UP CR No 15)	BL-UP II-Procedure Step 3	For all options: - Clarify based on literature why the proposed approaches are conservative. - The proxy areas for land use definitions to be assigned to deforested areas need to be defined. - The criteria for assigning land uses to deforestated areas need to specified. - Provide an example / references to typical post deforestation land use types (and provide typical C-densities as reference)	☐ TÜV ☒ SQS
Response	**Project team:** - The three options are a proposal of the authors. - We changed "proxy areas" for "the reference region" and we added the text "Where measurements are taken, they shall be made in sites that represent the site conditions and the land management practices identified as the most likely post-deforestation baseline conditions." - To avoid subjectivity, the land uses to be considered are the historically established		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	land uses - Typical post-deforestation land use types are “grassland”, “agricultural land” and young secondary forests. To further specify valid sources we referenced the following in the text: IPCC GPG Table 3.4.2 (grassland), IPCC GPG Table 3.3.8 (cropland), IPCC 2006GL Chapter 5 Cropland Tables 5.1, 5.2, 5.3 and 5.9 and IPCC 2006GL Chapter 6 Grassland Table 6. **Audit team** - The criteria for assigning land uses to deforestated areas need to specific: How are the historically established land uses defined. All land uses present in a reference region? In which proportion / according to which rule are they assigned to the deforestated areas? (so that it is avoided that not simply the lowest carbon density class is assumed; This would becomes obsolete if simply the highest of all post deforestation carbon stocks is taken; compare CR below). Quote: valid sources: IPCC GPG Table 3.4.2 (grassland), IPCC GPG Table 3.3.8 (cropland), IPCC 2006GL Chapter 5 Cropland Tables 5.1, 5.2, 5.3 and 5.9 and IPCC 2006GL Chapter 6 Grassland Table 6: Here it shall be clarified that the applicability of the IPCC data to local conditions has to be demonstrated. Otherwise inventory. Clarify how uncertainties / errors of IPCCC data shall be considered.		
Comments & follow up questions			
Validation conclusion	Reference region is used in text accordingly; post-deforestation land uses are clear; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_49 (BL-UP CR No 16)	BL-UP II-Procedure Step 3	Option 1: - Clarify if / why recently ! deforested areas can indicate long-term post deforestation land uses. This may be contradiction if there is an ongoing evolution of land uses posterior to deforestation. - Explain the process of average calculation as it is not clear if the 50% highest carbon stock “classes” refer to the actual post deforestation land use or sub classes within such a land use type (thus this is related to use of terms land use and classes)	☐ TÜV ☒ SQS
Response	**Project team:** - The text has been changed to make it clear that the reference for the selection of land use classes should be the area deforested during the historical reference period within the reference region. - It refers to the land-use classes existing within the reference region **Audit team:** In order to be conservative, take the highest carbon stock of land use present in a strata (no cut off with simple averages). Otherwise weighing as per option 2.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Validation conclusion	Text now says "A carbon stock is calculated from the highest carbon stock land-use class and used as a proxy for all post-deforestation carbon stocks in that land use during the project term."; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_50 (BL-UP CR No 17)	BL-UP II-Procedure Step 3	Option 2: - Clarify and sustain why a historical mix would be conservative and not lead to an overestimation due lower C densities in land use coming long time after deforestation (and higher densities immediately after deforestation). - Clarify how a historical mix is supposed to be (calculated for which timeframe?)	☐ TÜV ☒ SQS
Response	**Project team:** - Recently deforested landscapes usually contain more carbon than landscapes that have been deforested long time ago. Higher carbon stock densities in post-deforestation strata lead to conservative estimates of emission reductions. - We added the following text: "The historical period used to calibrate the deforestation model shall be used as the timeframe reference" **Audit team:** - If the last item equals the historical reference period, then use that wording. - "used as the time-frame reference" unclear. Make a clear statement that the land use mix is calculated based on the historical		
Comments & follow up questions			
Validation conclusion	Text related to the Historical area-weighted average is clear and relevant; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_51 (BL-UP CR No 18)	BL-UP II-Procedure Step 3	Define hierarchy of sources.	☐ TÜV ☒ SQS
Response	**Project team:** Done **Audit team** The response does not specify what was done. IPCCC references included. CR not relevant if option of models will be excluded. **(closed once CAR-TS_138 is closed)**		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	**CAR-TS_138 is closed; therefore this CL has been closed.**		
Reference	**BL-UP (Ref. 18.), CAR-TS_138**		
CL-TS_52 (BL-UP CR No 19)	BL-UP II-Procedure Step 4	Role of wood products to be checked with other modules.	☒ TÜV ☒ SQS
Response	**Project team:** Treatment here is consistent with module CP-W.		
Comments & follow up questions			
Validation conclusion	Clear reference is given in the text to carbon pool modules, and this module is consistent with CP-W; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.) CP-W. (Ref. 13.)**		
CL-TS_53 (BL-UP CR No 20)	BL-UP II-Procedure Step 4	Clarify why there is deforestation in post deforestation strata expected– these areas are deforested? Adapt formula accordingly, if necessary.	☒ TÜV ☒ SQS
Response	**Project team:** There is no error in the formula. The area deforested in year *t* has an initial carbon stock (that of the forest strata in which deforestation occurs in year *t*) and a final carbon stock (that of the post-deforestation strata in which deforestation has occurred in year *t*). **Audit team.** Approach was reconfirmed and CR closed.		
Comments & follow up questions			
Validation conclusion	Formula is clear; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_54 (BL-UP CR No 21)	BL-UP II-Procedure Step 5	Specify how areas and biomass burnt are estimated ex post as in BB module no monitoring of Area is included (to be further analysed in the review of corresponding modules)	☐ TÜV ☒ SQS
Response	**Project team:** Once the project is implemented, the baseline is counter-factual and cannot be monitored. **Audit team:** CR uncovered. Clarify in this table where areas and biomass burnt is monitored in the project scenario.		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	SQS agrees with project term, this is not a baseline issue and the sole reason of E-BB is to cover this subject; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), E-BB (Ref. 33.)**		
CL-TS_55 (BL-UP CR No 22)	BL-UP III-Data and parameters used and generated	Clarify the monitoring of the baseline parameters listed below. (relevance for ex-ante / ex-post) For all monitoring parameters include frequency and indicate if data is estimated, calculated or measured (as well as enumeration/ ID)	☐ TÜV ☒ SQS
Response	**Project team:** These are all addressed in the modules generating the parameters **Audit team:** Structure of the parameter list was adapted which generates a better overview. If there is a baseline update envisioned i.e. every 5 or 10 y, how can there not be a monitoring of the baseline parameters. Clarify approach.		
Comments & follow up questions			
Validation conclusion	That is clear in text: 10 years; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.)**		
CL-TS_56	BL-DFW I-Required conditions	Requirement on legal authorization (here also for deforestation) unclear. Clarify, possibly also in regard to module on planned deforestation. Note that even illegal practices could establish a baseline, if laws are systematically not enforced.	☐ TÜV ☒ SQS
Response	**Project team:** Removed		
Comments & follow up questions			
Validation conclusion	Removing confirmed, text is now clear, consequently this CL has been closed.		
Reference	**BL-DFW (Ref. 23.)**		
CL-TS_57	BL-DFW I-Required conditions	Is it relevant to define geographic reference where individuals / households are located?	☐ TÜV ☒ SQS
Response	**Project team:** not as an applicability condition—it says those individuals/households collecting the wood—surely this is enough—have added “in project area”		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	Geographic location is clear, from the project point of view not that is important where they live, but where they collect the wood. Consequently CL has been closed.		
Reference	**BL-DFW (Ref. 23.)**		
CL-TS_58	BL-DFW II-Procedure Step 1	How is historic data to be generated by PRA? i.e. fuelwood consumption in volumes for a large areas in 1999? Clarify	☐ TÜV ☒ SQS
Response	**Project team:** As the baseline may not be a decrease (as per applicability conditions) and conservatively must be held constant (no increase) then current usage as enumerated through interviews / PRAs will be the basis for the baseline and information from 10 or even 5 years previous will not be necessary. Some clarifying text has been added.		
Comments & follow up questions			
Validation conclusion	PRA only need to be done once, while other resources need a timeline – correctly stated in the text; therefore this CL has been closed.		
Reference	**BL-DFW (Ref. 23.)**		
CL-TS_59	BL-DFW II-Procedure Step 3	Unclear why time since project start if this is for the baseline. This needs to be done at project start. Same in regard of emissions. Clarify.	☐ TÜV ☒ SQS
Response	**Project team:** This is a projection from project start (as in other baseline modules)		
Comments & follow up questions			
Validation conclusion	SQS agrees with the project team, the baseline if the projection for the future from the start of the project; the equation clearly describe the predicted future; therefore this CL has been closed.		
Reference	**BL-DFW (Ref. 23.)**		
CL-TS_60	LK-ASP I-Required Conditions	Unclear why this would be only relevant if the landowner does not cooperate with the project. This should be a general requirement.	☒ TÜV ☒ SQS
Response	**Project Team:** Now a general requirement **Audit Team:** Amended text modified to a general requirement.		
Comments & follow up questions			
Validation conclusion	The text is clear in requirements; therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_61	LK-ASP	To call Governments "agents of deforestation" may	☐ TÜV

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	I-Required Conditions	be considered somewhat sensitive. They usually only provide the permit. Agents are the land owners. Or is this intended only for cases where Governments are actual land owners? Clarify.	☒ SQS
Response	**Project Team:** Clarified and altered. Governments as current landowners, agents yet to be determined. New approach added to the module to identify a class of agent where a specific agent is not defined. **Audit Team:** The approach that the agent is not clear at validation is not acceptable. To be adapted. **Project Team:** At time of validation of the PDD, the agent or class of agent will be clear and the project will have the documentation needed to make the case that indeed deforestation would occur. If it does not then the verifier should reject the project at that time. This class of project should not be excluded because one cannot identify all agents of deforestation up front. As such it would be excluding for example NGOs for ever being involved in planned deforestation. This will be a significant proportion of projects and it is entirely unreasonable to exclude them and the positive impact they will have on the atmosphere. It is up to the verifier at the time of validation to determine whether the case made by the project developer meets the applicability conditions outlined in this section.		
Comments & follow up questions			
Validation conclusion	Text is clear, no further changes are requested. The description of baseline agent is specific while open enough to bring different entities to the field. The sensitivity issue is covered; governments do know the issue of afforestation, as it is presented in the recent COP meetings. Consequently this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_62	LK-ASP II-Procedure	Clarify why it would be conservative not to do this assessment of LKAplanned specifically per strata	☒ TÜV ☒ SQS
Response	**Project Team:** Strata added **Audit Team:** Added text includes indication on the strata.		
Comments & follow up questions			
Validation conclusion	The area of activity shifting leakage is used for each stratum; therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_63	LK-ASP II. Step 1	Clarify where / assure that all the (monitoring) parameter is included for - planned deforestation per agent (?) - actual deforestation per agent of his property (ex-post) (?)	☐ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	**Project Team:** The same method applies ex-ante and ex-post **Audit Team:** No specific monitoring included: • The drivers and agents need to be monitored. • The displaced goods and services needs to be specifically monitored. The module continues to need clear structuring in ex-ante estimates and monitoring / ex post **Project Team:** Note that the parameter tables now require both the area of planned deforestation in the baseline case (essentially the project boundary) and the area of displaced deforestation ($A_{defLK,i,t}$). These parameters are all the monitoring that is required. The agent is unlikely to be complicit in the project so direct monitoring of them is considered not possible and of limited value in that what we are tracking is displaced deforestation which we are anyway monitoring. Displaced goods and services displays a fixation on the CDM approach. The VCS does not consider market effects leakage except for timber which is considered in LK-ME. Under planned deforestation we are predominantly dealing with goods developed for national and international markets. As such what would have to be monitored would be available investment resources and acceptable returns on investment for those resources. That is not considered feasible and regardless it is not necessary if displaced deforestation is directly tracked.		
Comments & follow up questions			
Validation conclusion	The monitoring of the areas that are deforested by the baseline agent is sufficient and it is the most precise way to identify leakage. Therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_64	LK-ASP II. Step 3	Not possible for crediting periods of up to 100 y. Consider baseline timeframe	☒ TÜV ☒ SQS
Response	**Project Team:** Changed to baseline period **Audit Team:** Modified text now refers to the baseline timeframe		
Comments & follow up questions			
Validation conclusion	Text clearly and correctly says baseline period; therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_65	LK-ASP II. Step 4	Clarify rationale of 5 years. Include i.e. crediting period as appropriate measure in order to assure that the agent does not make up for avoided deforestation at later point of time.	☐ TÜV ☒ SQS
Response	**Project Team:** 5 years is a reasonable time period over which economic decisions are made. It is unlikely		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	that deforestation will be increased more than five years after the fact and the danger will increase of overcompensation with false positive leakage being attributed to the project **Audit Team:** • Monitoring: Consistency with project timelines (fixed baseline periods / revalidation instances) needs to be assured. Partial monitoring every 5 y is not acceptable. • Postponed leakage/deforestation: Aspect of postponed leakage is not covered by the statement above. No evidence provided. This needs to be given a feasible solution that assured coverage over the crediting period. Adapt content of module (also in scope section) **Project Team:** Planned deforestation projects are likely to not have multiple baseline renewals. Deforestation must occur within ten years. We still believe that displacement will occur within 5 years of any instance of displacement. However, to be amenable to your requirements we have altered the module to require monitoring of leakage throughout the baseline period. Scope is now altered to merely read: "This module allows for estimating GHG emissions caused by the activity shifting leakage of planned deforestation carbon projects. " Step 3 now reads: "All areas deforested by the baseline agent or class of agent of deforestation should be monitored. Areas of deforestation may be in the project region or anywhere in the host country. There is no requirement to track international leakage." For the monitored parameters the monitoring frequency text now reads: "Must be reexamined at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event"		
Comments & follow up questions			
Validation conclusion	The issue is now covered, monitoring frequency has been set to 5 years and all areas of the baseline agent will be monitored, Therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.)**		
CL-TS_66	LK-ASP II. Step 4	Clarify if international leakage can be avoided by including only national agents	☒ TÜV ☒ SQS
Response	**Project Team:** VCS does not include accounting of international leakage. See p22 of guidance for AFOLU projects "18. Leakage is defined as any increase in greenhouse gas emissions that occurs outside a project's boundary (but within the same country)" Also p23, p26 **Audit Team:** It was clarified that the aspect of international leakage is not further considered. Market leakage is discussed in other modules.		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	International leakage is not considered/requested by VCS; therefore this CL has been closed.		
Reference	**LK-ASP (Ref. 21.), Ref. 24.**		
CL-TS_67	LK-ASU II-Step 1	Clarify where / assure that defined parameters for leakage due to activity shifting in the leakage belt are concretely listed in corresponding monitoring sections. - REDD-MF does not contain parameters. - M-FCC does not include specific monitoring section - Car bon pool modules also do not take explicit reference to parameters monitored for leakage in the leakage belt. - LK-DFW and E modules also do not include parameters for monitoring	☐ TÜV ☒ SQS
Response	**Project team:** Step 3.b and Step 4.f and 4.g clearly focus on monitoring. See also tables with parameters subject to monitoring at the end of the Module. **Audit team:** A new set of parameters for monitoring has been included to this module. The parameters follow the logic (of stock change monitoring) included in earlier sections. The plain monitoring of stocks is not considered sufficient. As indicated in the other CARs on drivers / agents and displaced activities, it is the expectation of the audit team that these displaced activities are monitored individually per activity and not only in an aggregated manner (stock changes) so that it is clearly traceable which changes have been triggered by which displaced activity. The monitoring section and its parameters need to reflect on this AD specific monitoring. **Project team:** We hope the module has been clarified. The only displaced activity is illegal deforestation for conversion to an alternate nonforest land use. As such the displaced activity is deforestation and that is monitored using this method. However, if you are indicating that you want to see specific agents or drivers monitored we do not believe this is tenable. The agents in many cases will not be identifiable. And for a large project even if all the agents are resident there may be tens of thousands of people to monitor over millions of hectares. Your approach is an overly close adherence to CDM AR. This is REDD and that approach in our opinion will not work. The method proposed is entirely sufficient. We would like your examples of where the stock approach would fail to capture leakage before we can countenance that the approach is inadequate.		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	CL-TS_67 has merged to this CL. SQS agrees with the project team. Stock change monitoring is not just the most feasible but also the most accurate and transparent way. With better and better imagery techniques this will be even more accessible and accurate. Therefore this CL has been closed.		
Reference	**LK-ASU (Ref. 27.)**		
CL-TS_68	LK-ASU II-Step 1	Unclear how defined activities (grazing, agriculture, non-sust. biomass) relates to defined drivers and agents. Clarify	☐ TÜV ☒ SQS
Response	**Project team:** Complete rewrite of this module based on previous CAR and CRs. **Audit team:** The following element was erased completely Three types of activities could be displaced: 2.1 Grazing activities 2.2 Agricultural activities 2.3 Use of non-sustainable biomass Compare earlier CARs on drivers / agents, and the here mentioned activities. AD needs to be clearly defined and monitored. **Project team:** See previous CAR discussion. This is not CDM AR. The approach proposed tracks deforestation. It is conservative. Please indicate where it is inadequate.		
Comments & follow up questions			
Validation conclusion	This CL has merged with CL-TS_67 and has been closed.		
Reference	**LK-ASU (Ref. 27.), CL-TS_67**		
CL-TS_69	LK-DFW I-Scope	Does this mean that this module is not applicable for deforestation (if baseline not defined by BL-DFW)? If yes: - How are emissions accounted for if fuelwood is causing deforestation. Respectively, where is fuelwood extraction explicitly excluded in such a case (i.e. through applicability criteria of framework document / module BL UP)?	☒ TÜV ☒ SQS
Response	**Project Team:** Yes. If a deforestation baseline is used a deforestation leakage module must be used. Extraction of wood for fuel is not deforestation—this question demonstrates the importance of defining activities correctly—fuel wood extraction is degradation because it occurs in forests remaining forests (sensu IPCC) Theoretically under this methodology fuelwood consumption could continue to the point of deforestation in a baseline case. If this module is not applied then implicitly the project is not attempting to prevent fuel wood extraction and baseline and project balance with no accounting.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Audit Team: It was clarified that this module applies only for degradation, considering that fuelwood collection would not cause deforestation. This is also indirectly referred in the Step 0 of the framework. The corresponding table 1 in the framework module underlines that this is only applicable for degradation.		
Comments & follow up questions			
Validation conclusion	The use of the module is clear; therefore this CL has been closed.		
Reference	**LK-DFW (Ref. 28.),**		
CL-TS_70	E-BB I-Applicability	Clarify when this module has to be applied (in relation to other modules).	☐ TÜV ☒ SQS
Response	**Project team:** Clarified **Audit team:** Included text provides better guidance for the applicability of this module and also provides indication on when the module has to be applied in relation to other modules (X-SIG). - Define applicability of the module in relation to the main framework. **Project team:** The framework module as it currently stands states that the E-BB is optional in all cases. We have now changed that to mandatory. There could be cases where fire emissions are higher in the project case than the baseline case and as such all projects should apply X-SIG as part of E-BB to determine whether the emission source should be included. The text now reads: "As described in the Framework REDD-MF the use of this module is mandatory." **Audit team:** Added text indicates the mandatory use of the module in line with the Framework REDD-MF Clarify how to proceed i.e. with fire, where ex-ante it may not be fully clearly estimated. Thus, clarify how it is assured that no significant source may be excluded ex-ante. Include to monitoring any potentially significant source. **Project team:** Text now reads: **Applicability** If fire is used to clear the land or constitutes a cause of forest degradation, reductions of N_2O and/or CH_4 emissions are eligible for crediting. Inclusion in the baseline is always optional. Where used in the baseline, accounting must occur under both the baseline and with project scenarios, and both ex-ante and ex-post. Tool T-SIG must be used to determine whether or not the emission source has to be included ex-post. Analysis using T-SIG shall be conducted for both the project area and the leakage belt. As described in the Framework REDD-MF the use of this module is mandatory.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	• Baseline: o In all cases, inclusion of non-CO_2 gas emissions from biomass burning is optional. If included in the baseline, emissions must be monitored ex-post • Where not included in the baseline, an ex-ante assessment of the significance of non-CO_2 gas emissions from biomass burning shall be made using Tool T-SIG: o If biomass burning emissions are projected to be higher within the project boundaries in the with-project scenario than in the baseline and significant then the module shall be used ex-post for all emissions within the project boundaries o If biomass burning emissions are projected to be higher within the leakage belt in the with-project scenario than in the baseline and significant then the module shall be used ex-post for all emissions within the leakage belt • Where emissions from biomass burning are shown ex-ante to not be significant, an ex-post analysis is required to justify continued omission of the emission source: o Tool T-SIG must be applied ex-post to any area of deforestation in the project area or the leakage belt. Where emissions are significant the module shall be used to account non-CO_2 gases.		
Comments & follow up questions			
Validation conclusion	Applicability is clear and it is coherent with the framework module. The module is mandatory, it has been cross-checked, the case of baseline burning is covered as optional. Consequently this CL has been closed.		
Reference	**E-BB (Ref. 33.), REDD-MF (Ref. 2.), T-SIG (Ref. 15.)**		
CL-TS_71	E-BB I-Applicability	Clarify that accounting has to occur for baseline as well as under the project scenario	☒ TÜV ☒ SQS
Response	**Project team:** Added **Audit team:** Text included clarifies that accounting has to occur for baseline as wells as under project scenario		
Comments & follow up questions			
Validation conclusion	Text clearly says:" Where used in the baseline, accounting must occur under both the baseline and with project scenarios, and both ex-ante and ex-post."; therefore this CL has been closed.		
Reference	**E-BB (Ref. 33.)**		
CL-TS_72	E-BB II-Procedure	Clarify in which case a model is used.	☒ TÜV ☒ SQS
Response	**Project team:** Models are irrelevant to this module so the language has been removed.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Audit team: Text was deleted. - The requirement of the use of the method must be obligatory. Quote: *"…biomass burning can be determined as…"* **Project team:** Text now reads 'shall be determined as' **Audit team:** Text modified as requested.		
Comments & follow up questions			
Validation conclusion	The use of the module is clear; therefore this CL has been closed.		
Reference	**E-BB (Ref. 33.)**		
CL-TS_73	E-BB II-Procedure	Clarify why wood products are considered here.	☒ TÜV ☒ SQS
Response	**Project team:** Wood products removed **Audit team:** Wood products are now excluded.		
Comments & follow up questions			
Validation conclusion	Wood products are clearly and correctly excluded; therefore this CL has been closed.		
Reference	**E-BB (Ref. 33.)**		
CL-TS_74	E-FFC I-Applicability	Clarify when this module is applicable / if this module has to be applied always.	☒ TÜV ☒ SQS
Response	**Project team:** Clarified **Audit team:** This source of emission is considered optional in all situations. - Clarify under which circumstances it is not considered in calculations (why should project proponents elect to include fossil fuel combustion if emissions are higher in the baseline than in the project case?) - Make clear indication that this emission source shall be monitored even if not considered (if the case). **Project team:** Text clarified to show that projects may elect to include the emission source to derive additional credits but that it is conservative to exclude. As it is conservative to exclude this emission source in all instances there is no necessity to		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	monitor fossil fuel combustion if the emission sources is not considered for crediting. **Audit team:** Added text clarifies that monitoring occurs when considered in the baseline scenario. It was also clarified that the inclusion of this source could generate additional credits.		
Comments & follow up questions	The use of the module is clear both within the module and in the framework module; therefore this CL has been closed.		
Validation conclusion			
Reference	**E-FFC (Ref. 34.), REDD-MF (Ref. 2.)**		
CL-TS_75	X-STR I-Applicability	Clarify the reason for establishing a relation to minimum portion of project area (>10%). (Besides the aspect of common practices to find a starting point,) Size should not be relevant for strata definition intended to subdivide according to carbon density.	☐ TÜV ☒ SQS
Response	**Project team:** Area *is* relevant – this criteria sets a manageable maximum number of strata employed (10) **Audit team:** The rationale to set a minimum portion of project area was clarified from a developer standpoint. - Prefixed max. number of strata is not considered appropriate. Number of strata will differ according to size of the project and heterogeneity in stocks. Thus, it may well be that there is more than 10, especially if not only forests are included. Adapt and exclude 10% area approach. - Indicate what is to be done when there is not existing or pilot data. **Project team:** - 10% limit removed per CR to acknowledge potential need for >10 classes were not only forests are included, however, the following is added: - "Within major land-use classes (e.g. forest, agriculture), discrete sub-populations differing from the population level mean by ≥ +/- 20% need not be delineated if they represent < 10% of the area of that major land-use class." - Without the above limiting criteria, the process of identifying strata and auditing that process will become unmanageable – as you look at finer spatial scales (i.e. what would happen if you don't put a limit on number of classes) you will find more and more values exceeding the homogeneity criteria – smaller landscape units naturally have higher ranges of values. You can't delineate them all – it would be an interminable exercise. Limiting strata within major land-use classes, like forest, to 10 is a reasonable best practice guideline, and is recommended by Pancel, L., ed. 1993. Tropical forestry handbook. Berlin, Germany, Springer-Verlag. It is furthermore impractical to expect an inventory effort sufficient to achieve precision targets for each of >10 strata, each of which would require an intensive, independent sampling effort (also, the narrower the widths among strata, the more intensive the sampling required).		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	- Module now specifies "To assess the need for stratification, a project must have existing or pilot data that represents the potential range of biomass stocks in the project activitiy area" – cannot be done meaningfully without data on the range of stock values. - Note that none of the CDM methodologies have criteria in place for defining homogeneity or for determining quantitatively when stratification shall occur. **Audit team:** - The 10% approach was excluded as requested. - Clarify how the inclusion of the minimum of <10% area approach for discrete sub-populations differing in ≥20% from the population level mean that not need to be delineated would affect the allowable error of stock estimates. - A clear indication on how to proceed when the project does not have existing or pilot data remains to be provided. The added text provides stronger arguments to use existing data but does not show the way when this is not the case.		
Comments & follow up questions	Se CL_SQS_25 on this, this CL will be closed after CL_SQS_25.		
Validation conclusion	CL_SQS_25 has been closed stratification procedure is now clear; therefore this CAR has been closed.		
Reference	**X-STR (Ref. 29.), CL_SQS_25**		
CL-TS_76	X-STR I-Applicability	What do the strata characteristics in regard to carbon density / width mean for monitoring and for adequately mirroring changes in carbon densities in the course of implementation over the crediting period.	☒ TÜV ☒ SQS
Response	**Project team:** As above – resulting precision is assessed in X-UNC. **Audit Team** - Uncertainty indeed assessed via X-UNC (to be reconfirmed that this to be done per strata) - No further clarification provided. What does a wide class mean in regard to inventories? Would a monitoring / biomass inventory be necessary prior to each verification in order to document changes (instead of simple change detection / EF)? Discuss and analyze in line with previous CAR. **Project team:** - Revised X-UNC assesses uncertainty for each strata (equation 1) - Following text added: "Re-assessment of strata, per application of the same criteria above, must be conducted whenever biomass stocks are re-measured (i.e. every ≤ 10 years)" **Audit Team** - It was reconfirmed that updated X-UNC module assesses uncertainty per strata. - It is now clear that strata needs to be re-assessed following the same applicability criteria.		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	This CL is mainly about X-UNC, however X-UNC assesses uncertainty for each strata; therefore this CL has been closed.		
Reference	**X-STR (Ref. 29.), X-UNC (Ref. 31.)**		
CL-TS_77	T-SIG I-Applicability	item c): Clarify consistency of declaring harvested wood products and deadwood insignificant with corresponding modules (pool modules and Framework). - What is the role of this significance test if the corresponding criteria for exclusion are already covered in the applicability criteria? - what about SOC?	☒ TÜV ☒ SQS
Response	**Project team** ~~Text deleted no pool is considered to be insignificant a priori –this only refers to emissions sources.~~ This was a mistake. Litter is deemed insignificant. **Audit team** Compare CAR above. Litter still included as insignificant pool. Clarify consistency (in framework module this is optional) **Audit team** Litter is now indicated in the Framework as Included but generally not significant, but can be included in the baseline.		
Comments & follow up questions			
Validation conclusion	Role of litter is clear; therefore this CL has been closed.		
Reference	**T-SIG (Ref. 15.)**		
CL-TS_78	T-SIG III-Procedure	The matching of baseline and project needs to be assured in regard to considered emissions (as already mentioned above). No need for separate paragraph. Consider to merge	☒ TÜV ☒ SQS
Response	**Project team** Merged **Audit team** Text amended according to CR.		
Comments & follow up questions			
Validation conclusion	Baseline and project is matched; therefore this CL has been closed.		
Reference	**T-SIG (Ref. 15.)**		
CL-TS_79	X-UNC I-Scope	Provide background analysis which sources of uncertainty exist in the context of the eligible	☒ TÜV ☒ SQS

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		REDD project activities (and pot. not explicitly covered by parameters in this and corresponding modules) and indicate how uncertainties are considered, i.e. in regard to drivers, remote sensing analysis, boundary definition, etc. (compare also entry section of procedures below)	
Response	**Project team:** Added **Audit team:** The following sources of uncertainties are indicated: - Determination of rates of deforestation and degradation. - Estimation of carbon stocks and carbon stock changes. - Estimation of project emissions. Indication on how uncertainties are considered is included in section II of procedures.		
Comments & follow up questions			
Validation conclusion	Reference is given in the text; therefore this CL has been closed.		
Reference	**X-UNC (Ref. 31.)**		
CL-TS_80	X-UNC I-Applicability	Clarify if this module is mandatory to all modules	☒ TÜV ☒ SQS
Response	**Project team:** Text added indicating module is mandatory **Audit team:** It is now clarified that the module is mandatory.		
Comments & follow up questions			
Validation conclusion	The module is clearly mandatory, stated in the framework module as well; therefore this CL has been closed.		
Reference	**X-UNC (Ref. 31.), REDD-MF**		
CL-TS_81	X-UNC I-Applicability	Compare the proposed approach and its consistency in regard to uncertainties to other relevant literature sources, i.e. GPG, Sourcebook Winrock. -Elaborate why it is conservative not to consider error < 10%	☐ TÜV ☒ SQS
Response	**Project team:** The propagation of errors approach is standard practice under the IPCC (GPG 2000, GPG LULUCF, GL 2006), in the World Bank Sourcebook and in other reference materials. The 10% approach is a reasonable level for projects to achieve without excessive costs while still being precise cf. Climate Action Reserve. **Audit team:**		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		-Clarify what GPG indicates on 90% approach (same included to CR in BL-UP) -Reconfirm that precision level is applicable to strata level for all inventories and provide overview how this is assured. **Project team:** The GPG may give 95% as a guidance but there is no hard and fast rule in IPCC GPG for such issue, especially with respect to data coming from remote sensing etc.. We find that the 90% confidence interval is realistic to achieve while maintaining a statistical credibility. This mirrors what is being adopted by other voluntary and regulatory standards e.g. Climate Action Reserve: http://www.climateactionreserve.org/wp-content/uploads/2009/03/Forest-Project-Protocol-Version-3.1.pdf eg p 88-89 American Carbon Registry: http://www.americancarbonregistry.org/carbon-accounting/ACR%20Forest%20Carbon%20Project%20Standard%20v2.0%20-%20Public%20Comment%20Draft%20021910.pdf e.g. p22 "For forest carbon projects, ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted +/- 10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval. " The 90% confidence interval is becoming common practice in land use carbon projects (see Climate Action Reserve, American Carbon Registry, Chicago Climate Exchange and other VCS methodologies). The reason is that some forest types are naturally highly variable and the costs of achieving the 95% confidence level will preclude these areas from participation. The 90% level still provides a high level of confidence in derived estimates The confidence level must be achieved across strata rather than for individual strata. The purpose of stratification at least originally was to partition error so that measurement costs can be reduced. A weighted mean is produced that has less variability then the arithmetic mean of a simple random sample of the population. If you treated each stratum as a separate population and required the precision bound to be met for each stratum very many more plots would be needed than if no stratification had occurred at all. So you will see in equations 3 and 5 that errors are summed across strata. Then in equation 6 the total error is calculated and this is the source of the uncertainty deduction (equation 7). However, if your point is that calculation of uncertainty must be done at the stratum level then we absolutely agree and have added the following text to the applicability conditions: • Levels of uncertainty should be known for all aspects of baseline and project implementa-	

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	tion and monitoring at the stratum level. Uncertainty will generally be known as the ±90% confidence interval expressed as a percentage of the mean. • Where uncertainty is not known it should be demonstrated that the value used is indisputably conservative.		
Comments & follow up questions			
Validation conclusion	SQS agrees with the Project Team, that 90% confidence interval is realistic, and is a good target. Errors correctly summed up though strata, the end result need to be a combined confidence interval for the combined emission reduction. One aspect needs further clarification for that see CL_SQS_26. Consequently this CL has been closed.		
Reference	**X-UNC (Ref. 31.), CL_SQS_26, CL-TS_44**		
CL-TS_82	X-UNC II-Procedure Part 1. Step 1	Clarify / take reference in the meth document how this approach is consistent with the defined requirements for baseline imagery analysis over several points of time in other modules as per VCS.	☒ TÜV ☒ SQS
Response	**Project team:** Have clarified and linked to accuracy assessment needs in BL-UR—see new text and equations removed. **Audit team:** Due to deletion of text it is not clear how accuracy assessment is to be done by the project, and, if applicable, how this works for multitemporal image analysis. Same applies of monitoring of accuracy assessment. Reincorporate /Clarify. **Project team:** This CAR is applicable to BL-UR and hopefully is fully answered there already. We noticed, however, that parameter AA_U was not included among the parameters originating in other modules, likely causing your confusion. A new parameter table has been added for AA_U **Audit team:** A reference to the BL-UR was included to refer to the assessment of remote sensing products. This is considered to cover the CR.		
Comments & follow up questions			
Validation conclusion			
Reference	**X-UNC (Ref. 31.)**		
CL-TS_83	X-UNC II-Procedure Part 1. Step 1	Clarify how this relates to minimum requirements for accuracy assessment per defined class.	☒ TÜV ☒ SQS
Response	**Project team:** Clarified—see deletions etc. and additions		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Audit team: Response on the minimum accuracy to be achieved in accuracy assessment somewhat unclear. (20 % or less); is 0-20% of wrong classification, otherwise not acceptable. Make this clearer. **Project team:** This CAR is applicable to BL-UR and hopefully is answered there already. We noticed , however, that parameter AAu was not included among the parameters originating in other modules, likely causing your confusion. A new parameter table has been added for Aau **Audit team:** Added text clarifies the minimum requirement for accuracy assessment: $Uncertainty_{BSL,RATE}$ = (100-AAU) Where: AAU = the accuracy assessment of the rate of unplanned deforestation, %; equals 20% or less		
Comments & follow up questions			
Validation conclusion	See CL_SQS_27 for further clarification of the status of the reference to the BL-UR module. AAu is now clear, and otherwise the CL is covered therefore this has been closed.		
Reference	**X-UNC (Ref. 31.), CL_SQS_27**		
CL-TS_84	X-UNC V-Terms	Is section IV missing?	☒ TÜV ☒ SQS
Response	**Project team:** No. V changed to IV **Audit team:** Clarified and adapted.		
Comments & follow up questions			
Validation conclusion	Text is now clear and coherent on this regard therefore this CL has been closed.		
Reference	**X-UNC (Ref. 31.)**		
CL-TS_85	LK-ME I-Applicability	Clarify why shift would be limited to national boundaries.	☐ TÜV ☒ SQS
Response	**Project team:** See VCS Guidance for AFOLU pages 23 and 26. CDM and VCS policy is to not account for international leakage.		
Comments & follow up questions			
Validation conclusion	VCS does not consider international leakage; therefore this CL has been closed.		

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Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Reference	**LK-ME (Ref. 20.), Ref. 24.**		
CL-TS_86	LK-ME I-Applicability	Clarify that LK market effects is the sum of the effects from harvesting of timber plus those from fuelwood and charcoal.	☐ TÜV ☒ SQS
Response	**Project team:** New equation 1 added to this effect		
Comments & follow up questions			
Validation conclusion	Equation1 clearly shows the requirement; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_87	LK-ME II-Procedure	Clarify where exactly this value is given (define in which formula for BL-PL and BL-UP; assure that input is not expressed as "baseline change" but that it is exactly Cbsl,i) (here or in parameter list below)	☐ TÜV ☒ SQS
Response	**Project team:** OK – see parameter tables		
Comments & follow up questions			
Validation conclusion	Tables are clear for all parameters; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_88	LK-ME II-Procedure	Clarify consistency of the biomass carbon in the extracted timber with the same data gathered for Wood products module and clarify if the assessment approach differs or not. - Consider to make cross references in order to avoid duplication	☐ TÜV ☒ SQS
Response	**Project team:** Ok—cross referenced the CP-W module and added must use same values for data on density		
Comments & follow up questions			
Validation conclusion	Reference for the same equation in CP-W is clear in the text; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_89	LK-ME II-Procedure	Discuss if this default is universally applicable to all tropical forests, also in comparison to further studies carried out on logging impacts. - Clarify if regional differences exist and if regional defaults would be more adequate. - Annex 1 can stay in meth but is not required (as this is background info)	☐ TÜV ☒ SQS
Response	**Project team:**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	Applicable to all tropical forests as the data from which the factor is derived comes from representative forests in all tropical regions		
Comments & follow up questions			
Validation conclusion	Applicability is clear and reference is strong; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_90	LK-ME	In regard to the following formulae: Same formula as above for timber. Unclear why this is not consolidated further. If this is not done, assure that the formula and parameters reflect (in language of formula and parameters, layout) the purpose of the corresponding chapter, which is a differentiated assessment for fuelwood and charcoal.	☐ TÜV ☒ SQS
Response	**Project team:** Parameters change to reflect the two components		
Comments & follow up questions			
Validation conclusion	There are different parameters for the two components; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_91	LK-ME II-Procedure	Everything is sold outside the project area as the project area is forest, at least at t=0 when this is assessed. Clarify.	☐ TÜV ☒ SQS
Response	**Project team:** But not all the timber will certainly be displaced. If the same fuelwood is supplied with and without the project there will be no leakage. See changes to equation 10		
Comments & follow up questions			
Validation conclusion	Equation 7 clearly accounts for emission due to displaced harvests; therefore this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_92	LK-ME III-Data and parameters	It is not considered adequate that Leakage is not monitored. This would mean that only the leakage caused by the displaced baseline harvesting is considered. How is this however consistent with remaining harvesting (and with that leakage) during project implementation. It needs to be at least checked that the harvesting / leakage in the project is lower than in the baseline. To be clarified.	☐ TÜV ☒ SQS
Response	**Project team:** Market effects leakage occurs if harvesting in project is lower than in the baseline. It is therefore conservative to not monitor….		
Comments & follow up questions			
Validation	Using the total baseline harvesting is conservative – therefore it does not to be monitored and		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to module / section	CL – Clarification Request	Audit team conclusion, ☒ = resolved
conclusion	this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_93	LK-ME III-Data and parameters	Same as in other modules: The parameters are largely the same, which causes duplications. Approach to be reconsidered. Clarify best approach.	☐ TÜV ☒ SQS
Response	**Project team:** Modules must be able to stand alone or in an unpredicted combination. Thus all parameters in the three classes of parameters (monitored, non-monitored, imported from other modules)		
Comments & follow up questions			
Validation conclusion	References especially needed data are important even if that results some redundancy. Consequently this CL has been closed.		
Reference	**LK-ME (Ref. 20.)**		
CL-TS_94	M-EXP I-Data requirements	Maps also required for validation. (compare i.e. stratification module). Adapt phrasing. - Consider to include for each map type (GIS based?) a parameter to a corresponding list of monitoring parameters (then it could also be easily differentiated between "available at validation" and "monitoring"	☐ TÜV ☒ SQS
Response	**Project team:** "Validation of the baseline" has been added to the text.		
Comments & follow up questions			
Validation conclusion	Although the phrase is missing, the use of maps is clearly covered in the module; therefore this CL has been closed.		
Reference	**M-EXP (Ref. 30.)**		
CL-TS_95	M-EXP II-Procedure. Step 1	What does "at" mean.(ie. from the day of MP start and end? is that realistic?)	☐ TÜV ☒ SQS
Response	**Project team:** We understand that a monitoring period is the period between two verifications. So data on forest cover must be available at least for each verification year. See also revised text		
Comments & follow up questions			
Validation conclusion	Requirements for data are now clear in the text, timing is explained and reasonable, data source changes are covered; therefore this CL has been closed.		
Reference	**M-EXP (Ref. 30.)**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Protocol 4.3 (P4.2): Compilation of open issues from previous DOE (TÜV Süd): Comments

Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
Comment-TS_1	REDD-MF I - Scope	Reduce explanations (as this is more of guideline character for methodology development) and indicate that the addition of modules requires the revision of the methodology. Compare CAR above.	**n/a**
Response	**Project team:** Done. **Audit team:** Language was adapted.		
Comments & follow up questions	—		
Comment-TS_2	REDD-MF I - Sources	As there is specific module versions indicated in the Framework document, it is not possible to use the framework once there is further versions of modules issued. A corresponding update of the framework will be necessary. The different modules will be reviewed in one by one approach. Hence corresponding CAR/CRs on the modules are found in the corresponding module specific documents.	**n/a**
Response	**Project team:** The version number has been added to each module. This implies that if someone wants to modify a module in the future it should also check if the Framework should be modified. This is consistent with the language we are proposing for the second paragraph of the "Scope" section. **Audit team:** This not a matter relevant to meth review. Any module change will lead to the need to revise / double approve the entire framework.		
Comments & follow up questions	—		
Comment-TS_3	CP –A I - Scope	Compare CAR below on structuring of baseline, ex-ante, monitoring/ex-post calculation. Baseline modules (as title suggests) deals more with the baseline. Thus ex-post calculation requirements are considered to be currently somewhat "in between". Further specification/clarification is needed (monitoring / ex-post module?)	**n/a**
Response	**Project team:** Now clarified under scope. Module includes both baseline estimation and monitoring ex post.		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
Comments & follow up questions			
Comment-TS_4	CP-S II-Procedures	Layout: Distance between lines	**n/a**
Response	**Project team** Section removed **Audit team:** Reviewed section deleted from the module..		
Comments & follow up questions	—		
Comment-TS_5	CP-S III-Data and parameters	See comments above, to be prefixed	**n/a**
Response	**Project team** Now specified **Audit team:** Sample prefixed as requested		
Comments & follow up questions	—		
Comment-TS_6	BL-PL	The audit team remains with concerns in regard to the approach proposed to give credibility to the hypothesis of "planned deforestation". It is underlined that this is basically driven by the fact that main assumptions should not be dependent to single key evidence (such as a permit) but combined and sustained i.e. with regional or local data on common practice on this type of deforestation.	**n/a**
Response	**Project team** Now two forms of evidence on intent to deforest required. Regional/local data are used for rates but project specific information is essential to demonstrate that deforestation will occur within the project boundaries.		
Comments & follow up questions			
Comment-TS_7	BL-PL 1.2	Language: It is considered that it should be: would lead to.....instead of must have led ***1.2 Area of deforestation*** $A_{planned,i}$ *For all instances of planned deforestation REDD projects, there must be an **immediate site-specific threat of deforestation**. The threat must be concrete and must have led to deforestation*	**n/a**

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
		within 10 years.	
Response	**Project team** Text change made as suggested.		
Comments & follow up questions			
Comment-TS_8	BL-PL 1.2	Exclude: ... to the satisfaction of the verifier (The verifier is not the criteria)	**n/a**
Response	**Project team** Text excluded		
Comments & follow up questions			
Comment-TS_9	BL-DFW II-Procedure Step 3	That sources not explicitly indicated are not accounted for is clear and therefore this should be excluded.	**n/a**
Response	**Project team** Reference made to significance tool. All emission sources are optional can be included or not subject to individual choice and significance tool		
Comments & follow up questions			
Comment-TS_10	LK-ASP	As indicated for the module BL-planned, the audit team has concerns in regard to the approach proposed to give credibility to the hypothesis of "planned deforestation". While these general concerns remain for the time being, the review has nonetheless included this module on leakage from planned deforestation.	**n/a**
Response	**Project team** We hope the changes to BL-PL give more clarity and confidence to the reviewers with regard to this form of deforestation. The reality is that this form is simpler than unplanned. Areas can be identified, rates established and activity shifting estimated without need for consideration of changes in populations pressures or government investments in infrastructure		
Comments & follow up questions			
Comment-TS_11	LK-ASU	The structure of the module documents do not seem to sufficiently reflect on monitoring and does not allow the straight forward generation of one single and clearly defined MP	**n/a**
Response	**Project team** NOTE: Complete rewrite of this module based on previous CAR and CRs		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
	Audit team: The substantial changes (i.e. further steps in leakage assessment) have lead to a repetition of the initial review. This is nonetheless considered in this table.		
Comments & follow up questions			
Comment-TS_12	LK-ASU II-Data requirements	Available data from carbon stock changes are exactly one part of the overall architecture of applicability criteria. Should be merged / or taken reference to in app. criteria.	**n/a**
Response	**Project team:** We have used "Applicability criteria" and "Data requirements" as two separate subsections under Section I in the modules. This is because applicability criteria and data requirements are not the same. In any case, both of them have to be satisfied in order to use this module, so the place where "data requirement" are specified (under "applicability conditions" or as a separate section) does not matter. **Audit team:** If data / output from other modules is required than this is an applicability criteria. In this context it is not clear why the list of relevant modules in the data requirements section is more extensive than above. This needs to be merged in order to have one consistent list of modules that is required - as AC of this module. **Project team:** Data requirements have been removed. The modules that must or can be used are defined in the Framework module and do not have to be repeated here. The module is clear in the parameter tables where parameters are derived from other modules.		
Comments & follow up questions			
Draft report comment by audit team	**Ref. to module / section**	**Comment**	**Audit team conclusion, ☒ = resolved**
Comment-TS_13	E-BB II-Procedure	Language: Motive of cost effectiveness is not relevant to the meth.	**n/a**
Response	**Project team:** Removed **Audit team:** Text deleted as requested. The method shall be used due to spatial and temporal variability.		
Comments & follow up questions			
Comment-TS_14	T-SIG I-Scope	Full consistency with Framework document (where definition on pools and sources occurs) and emissions modules remains to be assured.	**n/a**

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Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
Response	**Project team** Done The Applicability section explains why, when and how the tool is used. This is consistent with the Framework and any of the modules. **Audit team** - Specify in this table what has been adapted in order to assure consistency. **Audit team** Updates in the Framework are now in line with pools and soruces indicated in the tool.		
Comments & follow up questions			
Comment-TS_13	LK-ME III-Data and parameters	Hierarchy of sources: Species specific shall come first.	**n/a**
Response	OK		
Comments & follow up questions			
Comment-TS_14	LK-ME III-Data and parameters	As indicated above, repeated in other modules.	**n/a**
Response	We need the modules to be able to stand alone and the cost of this is some repetition in parameters and parameter descriptions between modules.		
Comments & follow up questions			
Comment-TS_13	LK-ME III-Data and parameters	See CAR above.	**n/a**
Response	See above.		
Comments & follow up questions	CAR-TS_270		
Comment-TS_14	LK-ME III-Data and parameters	See CAR above, if this is an adequate reference as average in all cases as differences in forest composition may cause bias.	**n/a**
Response			
Comments & follow up questions	CAR-TS_270		
Comment-TS_15	M-EXP II-Procedure. Step 3	See above, enhancement considered inconsistent with other modules. Note: it is not considered feasible to account in a strata i.e. in one year for degradation and in the next for enhancement. This cannot be monitored reliably.	**n/a**
Response	We do not see this inconsistency, as strata undergoing changes in carbon stocks are permitted. In many projects there are areas of secondary forests, so we need to include carbon stock enhancement.—see additional text in 3.3. Enhancement only refers to strata that are initially identified as secondary and undergo enhancement—this is not enhancement from		

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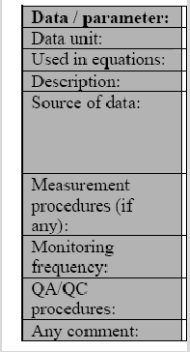
Draft report comment by audit team	Ref. to module / section	Comment	Audit team conclusion, ☒ = resolved
	degradation—any degradation that occurs in the enhancement strata will be deducted. See new text and additions.		
Comments & follow up questions	CAR-TS_282, CAR-TS_283		

* MoV = Means of Validation, DR= Document Review, I= Interview

Protocol 5.1 (P5.1): Compilation of issues: CAR – Corrective Action Requests

Draft report CAR by audit team	Ref. to question or module	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
CAR_ SQS_1	REDD-MF (Ref. 2.) CAR-TS_17 Ref. 1.	The text says PDD, please correct it to VCS PD, as that is the phrase used by VCS.	☒
Response	Global change has been made across all modules PDD changed to VCS-PD		
Comments & follow up questions			
Validation conclusion	Text has been globally changed in line with the VCS wording; therefore this CAR has been closed.		
Reference	REDD-MF (Ref. 2.) CAR-TS_17 Ref. 1.		
CAR_ SQS_2	CP-AB (Ref.5.) CAR-TS_41	Please be more specific: make clear reference to the Uncertainty module, and suggest a minimum intensity.	☒
Response	No minimum sampling intensity is required, and should be left to the project developer to decide based on cost: benefit analysis. Even a sampling intensity of 2 with representative sampling will generate known confidence intervals. The robustness of a given sampling regime will be realized in the precision outcome and amount of uncertainty deducted from the estimate (applying uncertainty deductions as per module X-UNC). Sampling intensity need not be prescribed in advance.		
Comments & follow up questions			
Validation conclusion	Clear reference to X-UNC is given, sampling intensity is clarified; consequently this CAR has been closed.		
Reference	**CP-AB (Ref.5.) , CAR-TS_41**		
CAR_ SQS_3	CP-AB (Ref.5.) CAR-TS_67	SQS agrees, but make clear reference to the X-UNC module.	☒
Response	Not sure where this would do in the Data and parameters monitored section. We consider it sufficient that the module scope, upfront, now clearly states that "Uncertainty of estimates is treated in module X-UNC."		
Comments & follow up questions			
Validation conclusion	CAR-TS_67 has been closed with this CL, clear reference is given to the X-UNC module; therefore this CL has been closed.		
Reference	**CP-AB (Ref. 5.), CAR-TS_67**		
CAR_ SQS_4	LK-ASP (Ref. 21.), CAR-TS_170	In the footnotes "Class of deforestation agent defined in BL-PL" is placed 3 times: 3,5,7 delete two of them. Please make clear reference to the definition of "baseline agent" as well.	☒
Response	*Footnotes 5 and 7 were deleted. The remaining footnote now reads:*		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CAR by audit team	Ref. to question or module	CAR – Corrective Action Request	Audit team conclusion, ☒ = resolved
	Baseline agent of deforestation and class of agent of deforestation defined in Module BL-PL		
Comments & follow up questions			
Validation conclusion	Footnotes are now consequent; therefore this CAR has been closed.		
Reference	**LK-ASP (Ref. 21.), CAR-TS_170**		
CAR_ SQS_5	CAR-TS_244, CAR-TS_203 Ref. 5., 9., 13., 23., 30., 31., etc.	 . Assure consistent use in all modules for all monitored parameters. Assure that montoring frequencies and QA / QC are given to all monitored parameters, and the same nomenclature is used in all modules and at all parameters.	☒
Response	*We have made tables consistent across modules* (following the lead of the CDM Executive Board Consolidated Methodologies the QA/QC procedures are generally empty to be completed by the project proponents in the PD)		
Comments & follow up questions			
Validation conclusion	Modules are now consistent as the requested changes have been made; consequently this CAR has been closed.		
Reference	**CAR-TS_244, CAR-TS_203, Ref. 5., 9., 13., 23., 30., 31., etc.**		
CAR_ SQS_6	M-EXP (Ref. 30.)	Documentation is STEP 3. in the final version; therefore where the Documentation is described STEP4 need to be changed to STEP3.	☒
Response	Step 4 has been changed to Step 3.		
Comments & follow up questions			
Validation conclusion	The text is now consequent and clear; therefore this CAR has been closed.		
Reference	**M-EXP (Ref. 30.)**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Protocol 5.3 (P5.3): Compilation of open issues: CL – Clarification Requests

Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL_SQS_1	REDD-MF (Ref.2.) CAR_TS_3, CL-TS_7	It is not clear where the definitions are. In the latest version definitions appear to be deleted. Please verify. If they can be found in other VCS documents please add a clear reference.	☒
Response	We chose to use VCS definitions wherever possible so that the methodology does not require a revision whenever there are changes made to the VCS standards. The text has been edited for clarity as follows: Where not explicitly defined in this document, current VCS definitions apply. Current VCS definition for the following terms should be referenced in the VCS PD by project proponents: Forest, Deforestation, Forest Degradation, Avoiding Planned Deforestation (APD) and Avoiding Unplanned Deforestation and Degradation (AUDD)1 Footnote reads: Definitions in the VCS Tool for AFOLU Methodological Issues and the VCS Guidance for Agriculture, Forestry and Other Land Use Projects		
Comments & follow up questions			
Validation conclusion	Clear reference to VCS definitions have been added, therefore this CL has been closed.		
Reference	Ref.2., CAR_TS_3, CL-TS_7		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL_SQS_2	BL-PL (Ref.17.) BL-UP(Ref.18.) T-SIG (Ref.15.) CAR_TS_5 , CL-TS_34	Please explain why methane emission is not counted in baseline although especially in BL-PL wetland forest protection is one of the most important goals. IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry (Ref.7.) in Appendix3 gives some basis for measurement; Primary production control of methane emission from wetlands, G. J. Whiting* & J. P. Chanton; Nature 364, 794-795 (26 August 1993) (Ref. 19.) gives an estimation that can be used for baseline.	☒
Response	*Have added to the REDD-MF module the following "* Forested wetlands[14] can be included within the project boundary only where it can be shown through peer-reviewed publication(s) that methane production is low[15]. All other forested wetlands are excluded. If the project area includes such forested wetlands, e.g. peat swamp forests, this methodology is not applicable.". This is under Applicability Conditions in this module. Basically there is no module to deal with specific issues related to baseline activities on peaty soils such as drainage etc. The standard for wetland forests has not yet been published by the VCS. In the future the methodology could be revised to include these types of forest but in doing so methane would have to be considered. *As to other issues related to methane this is a non-issue in non-flooded forests as such soils are a slight sink of methane overall and it is the same in the baseline as in project case.*		
Comments & follow up questions	Although the mangrove forests are covered with the response - the issue of methane emission is still has not been closed. What SQS sees is a potential GHG that could be included in the project and in case for instance the boreal forests this would be a source in the baseline while with protecting the forests the emission reduction difference will be higher – better for the planet, and it might be the missing income to make the project financially viable. Please clarify further this issue.		
Response (8/10)	Although we agree with your comment re could be a methane source in baseline for boreal forests (and we add the same for tropical pet swamp forests) this is part of its natural cycle—and part of its natural cycle is also CO2 emissions when water levels fluctuate. Disturbing and draining the peat produces huge quantities of CO2 (e.g. for every cm in depth drained in tropical peats about a ton of CO2 is emitted). A whole methodology would have to be developed to address what you are talking about—for estimating and credibly adding to the baseline. The method would have to be based on measures in non disturbed areas that are credible and defensible and based on a strong body of science, then would need good estimates and a method for estimating the emissions in a disturbed case. We did not have the resources nor expertise to do this and such a method could be later developed. Thus we state in applicability conditions that the method cannot be used for forests growing on peat (as we define based on experts). However, the issue you mention is not a problem for wetland forests growing on mineral soils that contain high organic matter contents (could be up to 10-24 % or so organic matter) and not defined as peat , thus methodology is applicable to those wetland types…..forests growing on peat are a special case because on issues you and we raise We have again revised this text to clarify applicability conditions and is included in the REDD-MF module as follows: • *The project area can include forested wetlands (such as bottomland forests, floodplain fo-*		

[14] Wetland forests defined as forests that are covered or saturated by water for all or most of the year

[15] Low defined as <0.1 mg CH_4 m^{-2} hr^{-1}.

E.g. In pristine mangrove soils: Strangman, A., Bashan, Y. and Giani, L. 2008. Biol. Fertil. Soils 44: 511-519.

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	rests, mangrove forests) as long as they do not grow on peat. Peat shall be defined as organic soils with at least 65% organic matter and a minimum thickness of 50 cm. If the project area includes a forested wetlands growing on peat (, e.g. tropical or boreal peat swamp forests), this methodology is not applicable. We have added two footnotes: one defines a forested wetland (including the source) as follows: Forested wetlands are defined as forests that are inundated or saturated by surface or ground water at such a frequency and duration that under natural conditions they support organisms (flora and/or fauna) that are adapted to poorly aerated and/or saturated soil (Lugo, AE, M Brinson, S Brown, Editors, 1990. Ecosystems of the World 15: Forested Wetlands. Elsevier Science Publishers, Amsterdam, The Netherlands. The other provides a source for peat definition and related text as follows: Rieley, J.O. and S.E Page. 2005. Wise Use of Tropical Peatland: Focus on Southeast Asia. Alterra, Wageningen, The Netherlands. 237 p. ISBN 90327-0347-1. The definition used here has not been approved by the VCS. At such a future time when a definition for peat is approved and included in the VCS standard, the VCS definition shall be used.		
Validation conclusion	The issue now is reasonably covered - SQS agrees that further development would be over the scope of this methodology; therefore this CL has been closed.		
Reference	**Ref. 2., CAR_TS_16, CAR-TS_5**		
CL_SQS_3	REDD-MF (Ref. 2.) CAR_TS_16	Latest text says "The geographic boundaries of a REDD project are fixed (ex-ante) and thus cannot change over the baseline period (ex-post)." Explain why project life time was deleted.	☒
Response	**This was in response to prior verification comments. But we agree. The text now reads:** The geographic boundaries of a REDD project are fixed (ex-ante) and thus can not change over the project life-time (ex-post). Where multiple baselines exist (planned deforestation, unplanned deforestation, forest degradation) there shall be no overlap in boundaries between areas appropriate to each of the baselines.		
Comments & follow up questions			
Validation conclusion	Project life-time re-inserted, text is now more clear; therefore this CL has been closed.		
Reference	**Ref. 2., CAR_TS_16**		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL_SQS_4	VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination (Ref. 4.) REDD-MF (Ref.2.) CAR_TS_26	The "VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination" does not use BRR. Please describe the reason to use it. You might consider one of the followings as well: - Use instead AFOLU Pooled Buffer Account as in Ref.4., or - Modify the VCU equitation using the percentage calculated from VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination	☒
Response	We appreciate this clarification. We have edited the text as follows closely reflecting definitions and descriptions in the VCS Buffer tool: The number of Voluntary Carbon Units is calculated as follows: $VCU_t = \left(C_{REDD,t_2} - C_{REDD-t_1}\right) * \left(1 - Buffer\%\right)$ Where: $VCU_{,t}$ Number of Voluntary Carbon Units at time $t = t_2 - t_1$ Note: The proportion of $VCU_{,t}$ to be withheld in the VCS Buffer is to be determined using the VCS-approved "Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination". $C_{REDD,t2}$ Cumulative total net GHG emissions reductions up to time t_2 $C_{REDD,t1}$ Cumulative total net GHG emissions reductions up to time t_1 *Buffer%* Buffer withholding percentage – based on the project's overall risk classification, the percentage of carbon credits generated by the approved project activity that must be deposited into the AFOLU Pooled Buffer Account to cover non-permanence related project risks.. Buffer withholding percentage shall be calculated using *VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination*; %		
Comments & follow up questions			
Validation conclusion	CAR_TS_26 has merged to this CL. The text is reflecting definitions used in the VCS Buffer tool; therefore it has been closed.		
Reference	Ref. 4., Ref.2., CAR_TS_26		

* MoV = Means of Validation, DR= Document Review, I= Interview

Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL_SQS_5	REDD-MF (Ref.2.) CAR_TS_29	Please clarify where the text is referring to M-FCC. The name of M-FCC seems to has been changed to M-EXP please confirm.	☒
Response	**Project team:** Yes the name of M-FCC was changed to M-EXP. The reference to M-EXP is in step 5: Project proponents shall include a single monitoring plan in the VCS-PD. For monitoring changes in forest cover and carbon stock changes, the monitoring plan shall use the methods given in the latest version of the approved module "Monitoring for ex-post greenhouse gas emissions and removals" (M-EXP). All relevant parameters from the modules are to be included in the monitoring plan.		
Comments & follow up questions			
Validation conclusion	CAR-TS_29 has merged with this CL. The name change has been confirmed and clear reference has been given. Consequently this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), CL-TS_22, M-EXP (Ref. 30.), CAR_TS_29**		
CL_SQS_6	REDD-MF (Ref.2.) CAR-TS_30	"Previously validated" still has not been found. Please clarify.	☒
Response	The text previously validated refers to a previous version of the module and is no longer applicable. The text was referring to what has evolved to be the following text where it is made clear all monitoring tasks shall be included in the VCS-PD for validation: The monitoring plan shall address the following monitoring tasks, which should be standard headers in the Monitoring Plan: • 10-year revision of the baseline • Monitoring of actual carbon stock changes and greenhouse gas emissions • Monitoring of leakage carbon stock changes and greenhouse gas emissions • Estimation of *ex-post* net carbon stock changes and greenhouse gas emissions. For each of these tasks, the monitoring plan shall include the following sections: a) Technical description of the monitoring task. b) Data to be collected. The list of data and parameters to be collected shall be given in VCS-PD. c) Overview of data collection procedures. d) Quality control and quality assurance procedure. e) Data archiving. f) Organisation and responsibilities of the parties involved in all the above. A description of the monitoring plan including the items "c" to "f" listed above shall be given in the VCS-PD.		
Comments & follow up questions			
Validation	CAR-TS_30 has merged to this CL. The status of the text has been described, text now is		

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
conclusion	clear and relevant; therefore this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), CAR-TS_30**		
CL_SQS_7	CP-AB (Ref.5.) CAR_TS_40	The relevant text was deleted; please specify what is the reason behind this – especially for the description how to estimate the mean stock for each stratum.	☒
Response	There was a provision in a previous draft of the module to allow use of pre-existing data to produce project stock estimates. This provision was removed because a reliable validation of any pre-existing data (from another site or from a subset of the project area) would not be less effort than a direct inventory of the project area, and hence the above text is no longer relevant. Thus, direct inventory of the project area is required.		
Comments & follow up questions			
Validation conclusion	CAR-TS_40 and CL_SQS_8 has merged to this CL. The status has been described, and the answer is relevant, accurate and correct; therefore this CL has been closed.		
Reference	**CP-AB (Ref. 5.), CAR_TS_40, CL_SQS_8**		
CL_SQS_8	CP-AB (Ref.5.) CAR_TS_44	The referred text seems to be as deleted, please specify the reason behind that, and/or where the validation procedures for pre-existing data are now specified.	☒
Response	**Project team response:** See response to CAR-TS_40.		
Comments & follow up questions			
Validation conclusion	CAR-TS_44 has merged to this CL. This CL has been answered in CL_SQS_7 see reference there, as pre-existing data is not an issue anymore this CL has been closed.		
Reference	**CP-AB (Ref. 5.), CAR_TS_44, CL_SQS_7**		
CL_SQS_9	CP-AB (Ref.5.) CAR_TS_49	In general SQS agrees, but please make clear reference to BL-UP and BL-PL modules. CAR 50, 51, and 52 have merged with this CL	☒
Response	Module scope clarified with: "Identification of baseline (post-deforestation) land-uses and stocks is treated in modules BL-UP and BL-PL."		
Comments & follow up questions			
Validation conclusion	CAR-TS_49, 50, 51, and 52 have merged with this CL. Clear reference has been given to BL-UP and BL-PL as suggested therefore this CL has been closed.		
Reference	CP-AB, CAR-TS_50, CAR-TS_51, CAR-TS_52		

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
CL_SQS_10	CP-AB (Ref.5.) CAR-TS_60	Explain why not just simply use the new measurements for each stratum as it is simpler and more correct. In case of good results next monitoring can be kept out.	☒
Response	Estimates from new measurements will undoubtedly be different than previous measurements, even if stocks remain constant (due to sampling and measurement error). If the new estimate is not significantly different from the previous (as per the guidance provided) it should not replace the previous – if it did, this would imply accounting a loss or gain in stocks that did not actually occur. This does not mean the re-measurement has no value in this case – where it is not significantly different it serves to justify continued use of the original estimate (confirms that no changes have occurred). Hence, we argue for retention of the guidance above.		
Comments & follow up questions			
Validation conclusion	CAR-TS_60 has merged to this CL. Clarification is given to the subject. Working with the original data – if it is within the margin of error – described as more practical and similarly correct; therefore this CL has been closed.		
Reference	**CP-AB (Ref. 5.), CAR-TS_60**		
CL_SQS_11	CP-AB (Ref.5.) CAR-TS_76	More clarification is needed. Let us know more details, where was this publicized? Can you give detailed reference?	☒
Response	The modification was based on correspondence with Karel Mokany, who raised the issue that the Fittkau and Klinge value (currently in the IPCC GL AFOLU Table 4.4) was from a unique site (sandy soil with high R:S ratios) not representative of tropical rainforests on the whole, and thus we have applied Mokany's tropical moist deciduous value to tropical rainforest (and do not distinguish between them in the table). This changes the applicable R:S ratio from 0.37 to 0.20-0.24, which is more conservative in the baseline (deforestation) case, which dominates REDD accounting.		
Comments & follow up questions			
Validation conclusion	CAR-TS_76 has merged to this CL. Reference is now clear and assumptions are conservative; therefore this CL has been closed.		
Reference	**CP-AB (Ref. 5.), CAR-TS_76**		
CL_SQS_12	CP-D (Ref. 9.) CAR-TS_77	In the latest text "and for ex post estimation of change in carbon stocks in dead wood in the project case" appear to be missing again, contrary to the previous communications. Please clarify the case where the text went or why was it deleted?	☒
Response	In an earlier iteration of the module, measurement and calculation of change in stocks ex post was covered, however, treatment of change in stocks (for all pools) is now consolidated in module M-EXP. This change (to cover all monitoring in a single ex post module) was made to improve the overall consistency and understandability of the methodology.		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	CAR-TS_77has merged to this CL. The editing of the text made clear; the role of the M-EXP is clear and make the framework more consistent as described; therefore this CL has been closed.		
Reference	**CP-D (Ref. 9.), CAR-TS_77, Ref. 30.**		
CL_SQS_13	CP-S (Ref. 11.), AR-ACM0001 (Ref. 12.) CAR-TS_101	SQS agrees with project team original idea related to AR-ACM0001, please clarify the status, and consider the re-insertion of the original text.	☒
Response	Approach (using IPCC stock change factors) reinserted in module as Part 2.		
Comments & follow up questions			
Validation conclusion	CAR-TS_101 has merged to this CL. The reinsertion has been accepted as suggested; consequently this CL has been closed.		
Reference	**CP-S (Ref. 11.), CAR-TS_101, Ref. 30., Ref. 12.**		
CL_SQS_14	CP-W (Ref. 13.), CAR-TS_112	SQS does not see the meaning behind of the inclusion "new research findings may become available", as that broadly can happen. Please let us know your opinion on this.	☒
Response	Frequency of update of oxidation factors section clarified (and "new research findings" further specified): "The approach outlined in this module employs emission factors (OF, SLF, and WW) derived by Winjum et al. 1998. In the event that new research findings updating or refining (e.g. for specific countries) OF, SLF and/or WW factors become available in the future (during the project crediting period), they will replace the factors included in the module, otherwise the factors in the module will remain valid. The use of this module requires that project proponents review research findings (that produce emissions factors compatible with the conceptual framework here) every < 10 years to identify further refinements to the emission factors that are empirically-based and peer-reviewed."		
Comments & follow up questions			
Validation conclusion	The reasoning behind the text is clear now. Detailed prescription for future review has been given; therefore this CL has been closed.		
Reference	**CP-W (Ref. 13.), CAR-TS_112**		
CL_SQS_15	BL-PL (Ref. 17.), CAR-TS_124	This is not clear, please verify: would the "For the determination which sources of emissions must be included in the calculations as a minimum, see tool T-SIG and the Framework module – REDD-MF." fit to this CAR or there is/was a different table?	☒
Response	Yes that is absolutely correct. T-SIG and REDD-MF determine sources of emissions that must be included		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	The text related to CAR-TS_24 is clear now; therefore this CL has been closed.		
Reference	**CP-W (Ref. 13.), CAR-TS_124**		
CL_SQS_16	BL-PL (Ref. 17.), CAR-TS_130	Please clarify: if L-$D_{,i}$ data unit is %, should not „For all areas not both under Government control and zoned for deforestation, *L-D_i* shall be equal to 100% instead of 1”?	☒
Response	Agreed. Now reads: For all other planned deforestation areas (i.e. areas not both under government control and zoned for deforestation), *L-D_i* shall be equal to 100%.		
Comments & follow up questions			
Validation conclusion	The value for *L-D_i* in case of not both under government control and zoned for deforestation is clear now; conseqently this CL has been closed.		
Reference	**BL-PL (Ref. 17.), CAR-TS_130**		
CL_SQS_17	BL-UP (Ref. 18.), CAR-TS_138	Please clarify why was not given example of modeling tools as footnotes? It could help project developers.	☒
Response	The following text was added as a footnote: [1] Many models exist examples include Land Change Modeler (http://www.clarklabs.org/) and GEOMOD (http://www.clarklabs.org/) but these models are just examples and are neither required nor pre-approved for use		
Comments & follow up questions			
Validation conclusion	Examples are given as suggested; therefore this CL has been closed.		
Reference	**BL-UP (Ref. 18.), CAR-TS_138**		
CL_SQS_18	REDD-MF (Ref. 2.) CL-TS_3	Please verify the status, X-SIG appear to be inserted, has that been endorsed by VCS than?	☒
Response	*X-SIG is now T-SIG – a tool rather than a module. It is not approved by the VCS but instead is part of this approval process. However, the VCS program update has formally accepts all of our requests of statements on insignificant emissions sources and pools:* The full specification of the program update is set out in the 24 May 2010 VCS Program Update document (click here).		
Comments & follow up questions			
Validation conclusion	CL-TS_3 has merged to this CL. The status of T-SIG and the relation to VCS has been made clear consequently this CL has been closed.		
Reference	**REDD-MF (Ref. 2.), CL-TS_3**		
CL_SQS_19	CAR-TS_184 BL-UP (Ref.	Please confirm, that BL-UP has merged with BL-UL and BL-UR and every previous communication	☒

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
	18.)	to all three modules now refer to BL-UP	
Response	This is correct. BL-UP is now the combination of BL-UL, BL-UR and BL-UP from the earliest submission.		
Comments & follow up questions			
Validation conclusion	The status of BL-UP is clear; therefore this CL has been closed. See CL_SQS_29 for the clarification of the full consolidated history.		
Reference	**BL-UP (Ref. 18.), CAR-TS_184, CL_SQS_29**		
CL_SQS_20	CAR-TS_195 LK-ASU (Ref. 27.)	Clarify how the "area of forest within 5km of a road or river" can be measured, what is the definition of river and road in this context?	☒
Response	*Road defined in footnote as follows:* Road defined as "a maintained open public way for the passage of vehicles, people and animals" *River defined in footnote as follows:* River defined as "a waterway flowing along a definite course, usually into the sea, fed by tributary streams and navigable by vessels able to transport people and animals" How to measure is given in the parameter table for TOTFOR. Specifically: "Official data, peer reviewed publications, remotely sensed imagery (coarse scale imagery is appropriate) or cadastral maps and other verifiable sources"		
Comments & follow up questions			
Validation conclusion	Road and river has been defined; measurement prescription is given for TOTFOR as well; consequently this CL has been closed.		
Reference	**LK-ASU (Ref. 27.), CAR-TS_195**		
CL_SQS_21	CAR-TS_209, LK-DFW (Ref. 28.), Ref. 24.	SQS agrees with the concern of TÜV-SÜD, also stated by VCS in Ref. 24. that projects should be the least complex possible. However leakage prevention areas are powerful tools form emission reduction, SQS would suggest considering its use. In the last version Leakage Prevention Areas seem to be deleted; please confirm status and describe the reason behind the final decision.	☒
Response	*We agree that leakage prevention areas are a good concept. The problem was the push-back from TUV. Where these were new plantations we were ultimately creating an entirely new carbon project as TUV wanted proof of additionality and estimation of leakage impacts from installation of plantations. The following text was added as a footnote which hopefully answers the concerns while providing project proponents with additional guidance:* [1] Forests can include fuelwood plantations, where new plantations are installed they shall be included as a linked ARR VCS project		
Comments & follow up questions			

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Validation conclusion	The status is clear, the project developer can have an applicable option therefore this CL has been closed.		
Reference	**LK-DFW (Ref. 28.), CAR-TS_209**		
CL_SQS_22	CAR-TS_237, T-SIG (Ref. 15.)	Please confirm that the name of T-SIG module has been changed after discussion with the VCS. If that is not the case what is the status of the discussion?	☒
Response	The VCS program statement made much of this tool redundant. The tool declares the same sources and pools insignificant as the program statement then directs users to the CDM significance tool. The proposed tool T-SIG has therefore been replaced with the CDM tool so all references in the modules to T-SIG are to the CDM tool rather than a new proposed module. See the following edit in the list of modules in REDD-MF: T-SIG "Tool for testing significance of GHG emissions in A/R CDM project activities" – latest CDM-EB approved version		
Comments & follow up questions			
Validation conclusion	The raised issue related to T-SIG is not relevant as VCS has chosen a different approach as described; consequently this CL has been closed.		
Reference	**T-SIG (Ref. 15.), CAR-TS_237**		
CL_SQS_23	CAR-TS_238, T-SIG (Ref. 15.)	Please confirm that the list of the insignificant sources and pools within the T-SIG module has been discussed with the VCS. If that is not the case what is the status of the discussion?	☒
Response	The VCS program statement made much of this tool redundant. The tool declares the same sources and pools insignificant as the program statement then directs users to the CDM significance tool. The proposed tool T-SIG has therefore been replaced with the CDM tool so all references in the modules to T-SIG are to the CDM tool rather than a new proposed module. See the following edit in the list of modules in REDD-MF: T-SIG "Tool for testing significance of GHG emissions in A/R CDM project activities" – latest CDM-EB approved version		
Comments & follow up questions			
Validation conclusion	The raised issue related to T-SIG is not relevant as VCS has chosen a different approach as described; consequently this CL has been closed.		
Reference	**T-SIG (Ref. 15.), CAR-TS_238**		
CL_SQS_24	CAR-TS_213, LK-DFW (Ref. 28.),	Please clarify: text contains baseline timeframe appears to be deleted, timeframe is not clear in the non-deleted part.	☒

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	This no longer applies. This was relevant to a previous version in which conditions existed for making leakage equal to zero and we stated applicability for this condition would last only for the fixed baseline period. The calculation method is now different and relies on calculation of quantity of non-renewable biomass consumed in any monitoring period.		
Comments & follow up questions			
Validation conclusion	Status has been clear and text is coherent; consequently this CL has been closed.		
Reference	**LK-DFW (Ref. 28.), CAR-TS_213**		
CL_SQS_25	CL-TS_75, X-STR (Ref. 29.)	SQS sees a potential problem in the stratification method now in the module, please clarify, and consider to the original approach. In the procedure now in every 10 years up to10 new strata can be started in each stratum (if conditions are as described in the module) Therefore at can result potentially during a 100 years project lifetime 10^{10} strata.	☒
Response	Point taken. Module rewritten (copied below) to specify that discrete clusters exceeding 10% of the total samples/total project area (NOT 10% of samples/area within a stratum, as previously) – thus limits total possible number of strata to 10. "At the project start and whenever biomass stocks are re-measured (i.e. every < 10 years), project proponents must demonstrate after inventory that within the project area there are no unidentified (i.e. not previously stratified) discrete clusters of sample plots/points representing > 10% of samples in the project area that consistently differ (i.e. each sample plot/point estimate) from the overall project mean by +/-20%. In the event that such a cluster of points is identified, a new strata will be delineated. Area limits of the new strata, encompassing the cluster, can be determined on the basis of existing vegetation class maps, interpretation of aerial photographs or high resolution satellite imagery." Module also expanded to include an example demonstrating application of the stratification/heterogeneity criteria.		
Comments & follow up questions			
Validation conclusion	Stratification is now clear and could not result in over-stratification; consequently this CL has been closed.		
Reference	**CL-TS_75, X-STR (Ref. 29.)**		
CL_SQS_26	CL-TS_81, X-UNC (Ref. 31)	$= \frac{100 - C_{REDD\_ERROR}}{90} * C_{REDD,t}$ please clarify why not use the equation (7) as presented here. In this case the lower end of the 90% confidence interval will be within 10% of the net anthropogenic greenhouse emission reduction, so the requested accu-	☒

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
		racy will be reached. In case of the original case SQS sees a potential option for bias, as project developers will be more forced to be within the 10%, and that might reduce their transparency. Please present your ideas on this.	
Response	*In response to your CL we have changed the calculation approach. Now the deduction is equal to the increased uncertainty that goes beyond the allowable uncertainty only. This avoids the big deduction that previously was occurring at 10.1%. This approach exactly follows the guidance coming from the CDM Afforestation/Reforestation Working Group (see Meeting Report from the 28th meeting of CDM ARWG)* The allowable uncertainty under this methodology is +/- 10% of $C_{REDD,t}$ at the 90% confidence level. Where this precision level is met then no deduction should result for uncertainty. Where uncertainty exceeds 10% of $C_{REDD,t}$ at the 90% confidence level then the deduction shall be equal to the amount that the uncertainty exceeds the allowable level. The adjusted value for $C_{REDD,t}$ to account for uncertainty shall be calculated as: $$Adjusted\_C_{REDD,t} = C_{REDD,t} * (100\% - C_{REDD\_ERROR} + 10\%) \quad (7)$$ Where: *Adjusted_* $C_{REDD,t}$ Net anthropogenic greenhouse emission reductions at time *t* adjusted to account for uncertainty; t CO_2-e $C_{REDD,t}$ Net anthropogenic greenhouse emission reductions at time *t*; t CO_2-e C_{REDD_ERROR} Total uncertainty for REDD project activity; % If C_{REDD_ERROR} > 20% of $C_{REDD,t}$ then *Adjusted_* $C_{REDD,t}$ = 0.		
Comments & follow up questions			
Validation conclusion	The new text covers the raised issue completely; consequently this CL has been closed.		
Reference	**CL-TS_81, X-UNC(Ref. 31.)**		
CL_SQS_27	CL-TS_82, X-UNC (Ref. 31.)	In the X-UNC module many references are pointing to BL-UR module, that does not seem to exist anymore. Please make this clear.	☒
Response	We apologize for this oversight. All references to BL-UR have been corrected (to BL-UP)		
Comments & follow up questions			
Validation conclusion	The suggested clarification has resulted the change of the text, that is now clear therefore this CL has been closed. For the full consolidated history request see CL_SQS_29.		
Reference	**CL-TS_82, X-UNC(Ref. 31.), CL_SQS_29**		
CL_SQS_28	CAR-TS_263, LK-ME (Ref. 20.) REDD-MF (Ref. 2.) Ref. 24.	Please clarify why cannot be more forest types included as in the VCS Guidance for AFOLU Projects it seems broader, including the given literature. If the "tropical broadleaf" has to remain, than consistency is needed with the framework module, as there this requirement is missing.	☒

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Draft report CL by audit team	Ref. to question in P1, P2, & P3	CL – Clarification Request	Audit team conclusion, ☒ = resolved
Response	We were pushed to this by TUV. But we agree and more broadly we believe that inclusion of more forest types would be conservative. The damage consists of both the top and stump of the felled tree, and trees killed and damaged during tree felling. Selective logging of pure broadleaf tropical forests will have the highest levels of damage per unit of extraction as the low extracted volumes mean that a high area is impacted in relative terms per unit of volume extracted and broadleaf species have a low merchantable biomass to total biomass ratio when compared for example to coniferous species. We have therefore removed this exclusion. Since original writing of this report we have conducted more fieldwork allowing us to increase the number of logging gaps considered from 534 to 908. We have included a factor for coniferous forests and then are allowing the broadleaf factor (which is now higher) to be used across all other forest types.		
Comments & follow up questions			
Validation conclusion	This change was vital for the applicability of the framework. REDD projects can and need to happen in broad range of countries to reach the full emission reduction potential from AFOLU. The CL is covered and has been closed.		
Reference	**CAR-TS_263, LK-ME (Ref. 20.) REDD-MF (Ref. 2.) Ref. 24.**		
CL_SQS_29	Multiple modules including M-EXP, CP-AB, T-SIG, etc.	Please clarify the full consolidated history of the methodology modules. Some have merged, others have changed names etc.	☒
Response	In the version first submitted to TUV there were separate modules for above and belowground (CP-A and CP-B). These were combined to form the current CP-AB. Originally there were three unplanned deforestation modules: BL-UR (for rate), BL-UL (for location) and BL-UP (calculation of baseline net GHG emissions). These were combined into a single module BL-UP. Originally the monitoring module was M-FCC. This evolved to become a more complete ex-post module M-EXP. The significance module/tool was originally termed a module and thus was called M-SIG. It was determined that it is a tool and so its name was changed to T-SIG. Since the VCS Program Update in May, our tool is now fully replaced by the CDM significance tool which now adopts the name T-SIG.		
Comments & follow up questions			
Validation conclusion	The consolidated history of the modules was given as requested; therefore this CL has been closed.		
Reference	**Multiple modules including M-EXP, CP-AB, T-SIG, etc.**		

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