

VERIFICATION REPORT



Document Prepared By TÜV Rheinland do Brasil Ltda. (On behalf of TÜV Rheinland (China) Ltd.)

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Summary:

The purpose and scope of verification

TÜV Rheinland has performed the 4th periodic verification of the project: “Gomes de Mattos Ceramic Fuel Switching Project” according to the Verified Carbon Standard – VCS Version 3. This verification covers the period from August 01st, 2011 to December 31st, 2012.

The project was validated under VCS 2007.1 by Designated Operational Entity TÜV Nord Cert GmbH, which also verified the first period verification from May 1st, 2006 to April 30th, 2009 and the second period from May 1st, 2009 to December 31st, 2009. The third period of verification from January 1st, 2010 to July 31st, 2011 was verified by Bureau Veritas Certification.

The verification includes confirming the implementation of the monitoring plan of the VCS PD and the application of the CDM small scale methodology “AMS-I.E.: Switch from Non-Renewable Biomass for Thermal Applications by the User”, version 01.

A brief description of the verification and the project

The project activity is the project of *Gomes de Mattos Ceramic*, which is an enterprise that produces structural ceramic devices such as tiles and bricks. It is located in the city of Crato, Ceará State, northeast of Brazil. Before the project activity implementation, the fuel employed to fire the ceramic devices was native firewood from the *Caatinga* biome.

The project activity consists on utilizing sawdust, *Algaroba* wood, municipal wood residues, residues from cashew trees and *Babaçu* Coconut husk to feed the kilns instead of using native firewood from the *Caatinga* biome, which is a common practice in the region.

By utilizing renewable biomasses for the generation of thermal energy for industrial use, this project activity directly helps in reducing the Brazilian deforestation rates, the main source of greenhouse gas emissions in Brazil.

The method and criteria used for verification

The verification team has reviewed the Monitoring Report against the criteria established in the VCS Version 3 Program Guide and the CDM Validation and Verification Standard. In line with the criteria included in the VCS Version 3 Program Guide, the verification is meant to ensure that the reported emission reductions are real, measurable, transparent and conservative.

The verification consisted of a desk review and an on-site visit (January 15th, 2013) where interviews with the key personnel from the project company *Gomes de Mattos Ceramic* and the PD developer Sustainable Carbon – Projetos Ambientais Ltda were conducted. The verification team also confirmed that the monitoring procedures were correctly applied and the emission reductions were correctly calculated.

Summary of the verification conclusion

The Monitoring Report is considered to be in compliance with VCS Program Guide, the approved methodology “AMS-I.E.: Switch from Non-Renewable Biomass for Thermal Applications by the User”, version 01 and the Monitoring Plan presented in the Project Description.

During the monitoring period from August 01st, 2011 to December 31st, 2012 the project generated the following GHG emission reductions: **88,926** tCO₂ equivalents.

TÜV Rheinland does not take any responsibility towards the issuance and utilization of the emission reductions hereby verified and certified. Request for issuance of VCUs shall be made by the project proponent to an approved VCS Program Registry based on the requirements set out under the most recent version of the VCS Program Guidelines clause on VCS Registration. The verification of reported emission reductions is based on the information made available to us and the engagement conditions detailed in this report. TÜV Rheinland cannot guarantee the accuracy or correctness of this information. Hence, TÜV Rheinland cannot be held liable by any party for decisions made or not made based on this report.

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1 INTRODUCTION

1.1 Objective

Sustainable Carbon – Projetos Ambientais LTDA has commissioned TÜV Rheinland to verify the 4th periodic verification of the emission reductions reported for the VCS “Gomes de Mattos Ceramic Fuel Switching Project” with regard to the relevant requirements for VCS program as per the Verified Carbon Standard Version 3.

The objective of the the 4th periodic verification is to verify that the actual monitoring systems and procedures are in compliance with the monitoring system and procedures described in the Monitoring Plan that is presented in the PD as well as with the Monitoring Manual. In addition, the periodic verification evaluates the greenhouse gas (GHG) emissions data presented in the Monitoring Report and expresses a conclusion about whether the presented GHG emissions data is free off material misstatements and sufficiently supported by evidence.

1.2 Scope and Criteria

The verification comprises a review of the monitoring report over the monitoring period from August 01st, 2011 to December 31st, 2012, based on the registered Project Description (PD) in part of the project design, monitoring parameters, monitoring plan, emission reduction calculation, monitoring methodology and all related evidences provided by project participant. Those documents have been reviewed and verified against VCS Version 3 requirements, UNFCCC rules and associated interpretations. The verification is based on validated project design document including baseline calculations.

The main scopes of this verification are:

- Verify whether the emission reductions generated by the project are in line with the VCS Verification Protocol and the information provided by the project participants contains all the necessary information to evidence the project’s compliance with all criteria in the VCS.
- Verify that the project has been implemented as described in the Project Design (PD) during the verification period.
- Confirm that the monitoring plan was implemented and fully functional to generate voluntary emission reductions (VCU) without any double counting during the whole verification period.
- Give a conclusion whether reported data are accurate, complete, consistent, and transparent, with a high level of assurance and free of material error or misstatement.

In particular, the project baseline, monitoring plan and the project compliance with relevant applicable protocols and criteria (i.e. UNFCCC, VCS, host Party and others) are to be validated in order to confirm that the project design, as documented, is sound and reasonable and meets the applicable criteria.

The correct application of the CDM small scale methodology: “AMS-I.E.: Switch from Non-Renewable Biomass for Thermal Applications by the User”, version 01 was already validated by TÜV Nord Cert GmbH, documented in its Validation Report of May 27th, 2009.

An explicit review of the validation and its underlying assumptions made and conclusion of TÜV Nord Cert GmbH are not scope of this verification.

1.3 Level of assurance

As the VCS Version 3 recognizes verified emission reductions, TÜV Rheinland has focused on providing a reasonable level of assurance that the emission reduction calculation methodology is appropriate and correctly applied, and that emission reductions have been accurately monitored. The implementation can be considered sustainable and no indications were observed leading to the assumption of high risks beyond common project specific challenges in relation to the likelihood of continual removal of GHG emission reduction through the project. This judgment is based on the document review, on site checks and consistency checks.

In the case it is required, TÜV Rheinland may discount verified emission reductions or requests a discount of these by using conservative assumptions for uncertainties in emission reduction calculations that cannot be fully quantified or that cannot give a desired level of assurance. For verifying/certifying VCUs, the desired level of assurance was based on the combined quantitative assessment of the accuracy of monitoring project performance and the identification of material risks.

1.4 Summary Description of the Project

This project was developed by Carbono Social Serviços Ambientais LTDA. (Social Carbon Company), which has changed its company name to Sustainable Carbon – Projetos Ambientais LTDA.

The Gomes de *Mattos Ceramic* Company is located in the city of Crato, Ceará State, northeast of Brazil. Gomes de *Mattos Ceramic* is an enterprise that produces structural ceramic devices such as tiles and bricks.

As described in the VCS PD / 3 /, Gomes de *Mattos Ceramic* comprises two Hoffman kilns and one “*Câmara*” kiln, which were confirmed through the onsite visit carried out on January 15th, 2013. The project has been fully operational in this monitoring period. This means the ceramics is operating using exclusively renewable biomass, thus mitigating their baseline emissions.

The switching fuel project reduces Greenhouse Gases (GHG) emissions, by replacing native firewood from the *Caatinga* biome with renewable biomass, such as sawdust, Algaroba wood, municipal wood residues, residues from cashew trees and *Babaçu* Coconut husk for thermal energy generation.

This fuel switch could only be feasible when considering the carbon credits incomes, since the adaptation of kilns to the new biomasses, and the purchase of new equipment required considerable investments. Due to the project activity, some alterations were required in the productive process of the ceramic. Also, the cost of fuel represents a barrier, since renewable biomass is more expensive than native firewood on an energy basis.

The main goal of this project activity is to minimize the negative impacts of the deforestation of the *Caatinga* biome by discouraging the exploitation of the area. In opposition to the identified baseline, the project activity generates thermal energy without stimulating deforestation and uses abundant renewable biomass.

During the monitoring period from August 01st, 2011 to December 31st, 2012 the project generated the following GHG emission reductions: **88,926** tCO₂ equivalents. In addition, this project contributes to sustainable development by applying the SOCIALCARBON® Standard, which monitors six main aspects: carbon, biodiversity, social, financial, human and natural.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification is based on validated project description including baseline and monitoring report. These documents are reviewed against VCS Version 3 requirements. TÜV Rheinland has, based on the recommendations in the Validation and Verification Standard, employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions.

The verification includes the following steps: desk review of the project design documents and monitoring report; on-site visit and follow-up interviews and resolution of outstanding issues and the issuance of the final verification report and opinion.

2.2 Document Review

The following table outlines the documentation reviewed during the verification process:

/ 1 / UNFCCC, Clean Development Mechanism Validation and Verification Standard, Version 03.0
/ 2 / UNFCCC, CDM small scale methodology “AMS-I.E.: Switch from Non-Renewable Biomass for Thermal Applications by the User”, version 01.
/ 3 / VCS PD registered, Version 05, dated May 27 th , 2009
/ 4 / VCS Validation Report – TÜV Nord Cert GmbH - May 27 th , 2009
/ 5 / VCS Verification Report (1 st periodic verification) - TÜV Nord Cert GmbH - May 27 th , 2009
/ 6 / VCS Verification Report (2 nd periodic verification) - TÜV Nord Cert GmbH – October 25 th , 2010
/ 7 / VCS Verification Report (3 rd periodic verification) - Bureau Veritas Certification – October 20 th , 2011
/ 8 / VCS Monitoring Report - Version 01 – First Version – January 9 th , 2013
/ 9 / VCS Monitoring Report - Version 03 – Last version – March 27 th , 2013
/ 10 / Emission Reductions Calculation - Spreadsheet “VCS MR Calculation_CGM_period_04_01-08-11_31-12-12_v03.0”
/ 11 / State environmental superintendent (SEMACE), Renewal of the Operating license N° 75/2012 for clay extraction at Sitio Boqueirão (valid until 08/02/2013), issued on 09/02/2012.
/ 12 / State environmental superintendent (SEMACE), Renewal of the Operating license N° 933/2012 for clay extraction at Sitio Lagoinha (valid until 18/09/2016), issued on 19/09/2012.

/ 13 / State environmental superintendent (SEMACE), Renewal of the Operating license N° 474/2011 for clay extraction at Sitio Quebra (valid until 29/09/2012), issued on 30/09/2011.
/ 14 / State environmental superintendent (SEMACE), Operating license N° 389/2011 for CGM Ceramic, issued on 18/08/2011, valid until 17/08/2012.
/ 15 / State environmental superintendent (SEMACE), Renewal of the Operating license N° 389/2011 for CGM Ceramic, issued on 02/04/2012.

2.3 Interviews

The verification team has performed an on-site visit on January 15th, 2013, where the operations of the ceramic were reviewed. During the audit inspection the verification team conducted interviews with the following representatives of the project company *Cerâmica Gomes de Mattos Ltda - ME* and the Sustainable Carbon – Projetos Ambientais Ltda who prepared the VCS PD and the VCS Monitoring Report.

- Mr. Ronaldo Sampaio Gomes de Mattos, director and owner of *Cerâmica Gomes de Mattos Ltda*
- Mr. Stephenson Ramalho de Lacerda, manager and monitoring data responsible of *Cerâmica Gomes de Mattos Ltda*
- Mrs. Mariana Fieri, consultant of Sustainable Carbon – Projetos Ambientais Ltda

2.4 Site Inspections

An on-site inspection was conducted on January 15th, 2013 with the purpose to clarify whether the project had been carried out as described in the VCS PD, assessment of documents and interview people in order to verify the project conditions.

The on-site visit at the ceramic confirmed that the monitoring and reporting is carried out consistently and in line with established procedures and as per the requirements of the monitoring plan mentioned in the registered VCS PD.

2.5 Resolution of Any Material Discrepancy

This process is aimed at resolving any outstanding issues which need to be clarified prior to the TÜV Rheinland conclusion on the project design and monitoring results. In order to ensure transparency a verification protocol is customized for the project. The protocol shows in transparent manner criteria (requirements), means of verification and their results against the identified criteria.

Findings established during the verification can either be seen as a non-fulfillment of CDM criteria and VCS Version 3, or where a risk to the fulfillment of project objectives is identified. Corrective action requests (CAR) issued where mistakes have been made with a direct influence on project results. Moreover, clarifications (CL) were requested where additional information is needed to fully clarify an issue.

During the course of this Verification, the consistency check using the internal daily records of the production of ceramic units (PRy) against the Calculation Spreadsheet used to calculate the ER revealed that the internal daily records did not represented the actual indicated on the Calculation Spreadsheet.

This issue has been resolved as requested on CAR 8 and CAR 9 (see on Table 2 of Verification Protocol). The PP revised all the data, provided the appropriate evidences and the verification team confirmed the accuracy of the revision.

3 VERIFICATION FINDINGS

The findings of the verification are stated in the following sections. The verification criteria (requirements), the means of verification and its results against the identified criteria are documented in more detail in the verification protocol in Appendix A.

3.1 Project Implementation Status

The project consists in fuel switching, substitution of native wood for renewable biomasses to generate thermal energy, feeding the kilns and fire the ceramic units from the *Gomes de Mattos Ceramic*, according to the VCS PD / 3 /.

During the on-site visit, it was physically observed by the verification team that renewable biomasses, such as sawdust, Algaroba wood, municipal wood residues, residues from cashew trees and *Babaçu* Coconut husk have been employed on the kilns of the *Gomes de Mattos Ceramic* for energy supply.

The project implementation status has follows:

Start date:	April 1 st , 2003
First crediting period (10 years, twice renewable)	May 1 st , 2006 to April 30 th , 2016 Total Emission Reductions estimated for the period: 283,420 tCO ₂ e
1 st Periodic Verification	May 1 st , 2006 to April 30 th , 2009 Emission Reductions: 146,604 tCO ₂ e
2 nd Periodic Verification	May 1 st , 2009 to December 31 st , 2009 Emission Reductions: 28,117 tCO ₂ e
3 rd Periodic Verification	01 st January, 2010 to 31 st July, 2011 Emission Reductions: 92,659 tCO ₂ e

This monitoring period comprises from August 01st, 2011 to December 31st, 2012, on which 100,365 tonnes of ceramic units were produced. Compared to estimates in the registered PD / 3 /, the production increased 100.20%, which explains the increase of 121.48% in the emission reductions of this periodic verification compared to the estimated in the VCS PD / 3 /. The verification team checked the thermal energy estimation in the VCS PD and in the current verification period and it was demonstrated a consistent value in both periods (0.002 TJ/tonnes of ceramic devices).

According to the VCS PD, in order to maintain the project in accordance with local laws, it must run with licenses under valid time. During the on-site visit, the verification team checked the operating license / 14 / (valid until 17/08/2012, and its request for renewal / 15 / on 02/04/2012) and clay extraction licenses for all clay suppliers (Sítio Boqueirão / 11 /, Sítio Lagoinha / 12 / and Sítio Quebra / 13 /) and they were valid during this monitored period, confirming the project compliance with the local laws.

As stated on the VCS MR, a deviation from the monitoring plan regarding the measurement the amount of renewable biomasses used (parameter $Q_{\text{renbiomass}}$) was done. The registered VCS PD / 3 / establishes that the project proponent (meaning the ceramic owner) would measure the amount of renewable biomasses used (parameter $Q_{\text{renbiomass}}$). However, during the entire monitored period this parameter was monitored through all the receipts and invoices of biomass received by the ceramic industry. This means the amount of renewable biomass is measured by each provider and controlled by the ceramic owners by storing receipts and invoices. The verification team checked the receipts and invoices of biomass and considered the deviation acceptable and reliable.

Another deviation occurred due to the identification of two mistakes: on the NCV value of native firewood, which was validated on the VCS PD (V. 5) and on the NCV calculation of the spreadsheet VCU CGM (V.05). Regarding the NCV value of the *Mimosa tenuiflora* used for the calculation of the energy generated by the amount of wood that would be used in the absence of the project (as per CAR 2, Table 2 of this verification report), the value applied in the VCS PD (V.05) was different from the source indicated (previous value: 0,027452625 TJ/tonnes; correct value: 0,028728191 TJ/tonnes). With regard to the NCV calculation, it was not properly applied the content of hydrogen, but another spreadsheet with no relation to this project. The calculation was corrected and is demonstrated in a new tab ("NCV_Native firewood") included in the last version of the VCS calculation spreadsheet / 10 /.

3.2 Accuracy of GHG Emission Reduction or Removal Calculations

The verification team has checked the emission reduction calculation and confirmed that the Baseline Emissions have been calculated according to the formulas in the PD and following the approved CDM baseline and monitoring methodology "AMS-I.E.: Switch from Non-Renewable Biomass for Thermal Applications by the User", version 01.

The emission reduction is calculated as baseline emissions (BE_y) minus project emissions (PE_y) minus leakage emissions (LE_y). Since no project and leakage emissions are identified according to the applied methodology, baseline emissions are equal to the amount of emission reduction.

$$ER_y = B_y \times f_{NRB,y} \times NCV_{\text{biomass}} \times EF_{\text{projected_fossilfuel}}$$

$$B_y = PR_y \times BF_y$$

Where:

ER _y	= Emission reductions during the year y in tCO _{2e}
f _{NRB,y}	= Fraction of biomass used in the absence of the project activity in year y that can be established as non-renewable biomass using survey methods
NCV _{biomass}	= Net calorific value of the non-renewable that is substituted (IPCC default for wood fuel, 0.015 TJ/tonne)
B _y	= Quantity of biomass that is substituted or displaced in tonnes
PR _y	= Number of ceramic pieces produced per month
BF _y	= Tonnes of wood per thousand of pieces produced

Emission reductions were correctly calculated through the quantity of biomass that is substituted or displaced in tonnes of ceramic units multiplied by fraction of non-renewable biomass (wood) used in the absence of the project activity in year y multiplied by net calorific value of non-renewable biomass multiplied by the emission factor for the projected fossil fuel consumption in the baseline.

3.3 Quality of Evidence to Determine GHG Emission Reductions or Removals

TÜV Rheinland was able to verify that Gomes de *Mattos Ceramic* has adequate monitoring mechanisms where the required parameters have been monitored on a monthly basis. This was verified during the on-site visit when the plant records were verified to assess the correctness of the reported data.

The amount of renewable biomass employed was checked by accessing all the receipts and invoices of biomass received by the ceramic.

The production of ceramic units was checked by accessing the internal control sheets used by Gomes de *Mattos Ceramic*, which are organized per month and daily filled according to data based on ceramic units burned in the kilns.

The Emission Reductions have been correctly calculated. A complete set of data for the specified monitoring period was available and verified while undertaking site visit plant records maintained at site. As no further uncertainties or quality restriction affect the calculations the verification team has reviewed the above-mentioned evidences and considered that calculations are in line with VCS v.3 requirements.

3.4 Management and Operational System

Through the on-site visit and interviews, the verification team checked that the quality management for the project is in place. As confirmed by the project proponent, the monitoring plan has been implemented as per the registered VCS PD. The according responsibilities of the personnel mentioned in the Monitoring Report are consistent with the current monitoring plan, served as the basis of the monitoring activity.

During the on-site visit, the verification team interviewed Mr. Stephenson Ramalho de Lacerda who is in charge for monitoring data, information on inputs and outputs of the ceramic industry, detailed information on the acquisition of renewable biomasses and how this data is kept by the controller's office. Then, it was concluded that he is familiar with the project monitoring procedures.

4 VERIFICATION CONCLUSION

The verification team of TÜV Rheinland has performed a Verification for the Gomes de Mattos Ceramic Fuel Switching Project in Brazil on the basis of VCS Version 3 and UNFCCC criteria for the CDM, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The verification team concluded that the project as described in the VCS Monitoring Report (version 03, March 27th, 2013), meets all relevant requirements of the above-defined criteria. TÜV Rheinland therefore issues a positive Verification opinion.

The verified Emission Reductions during the concerned monitoring period (August 01st, 2011 to December 31st, 2012) are displayed as follows:

Period	PRy (units)	By (tonnes)	BE _y (tCO ₂ e)	PE _y (tCO ₂ e)	LE _y (tCO ₂ e)	ERy (tCO ₂ e)
Total 2011	28,362	15,973	25,129	0	0	25,129
Total 2012	72,003	40,552	63,797	0	0	63,797
Total Monitoring Period	100,365	56,525	88,926	0	0	88,926

GHG Emission Reductions or Removals	tCO ₂ e
Baseline Emissions	88,926
Project Emissions	0
Leakage	0
Net GHG emission reductions or removals	88,926

5 APPENDIX A – VERIFICATION PROTOCOL

Table 1: Verification Requirements					
Checklist question	Ref.	MoV¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
1. Implementation					
1.1 Have all physical features proposed in the registered PDD been implemented at the project site? § 184 of CDM Project Standard	VVS	DR	During the onsite visit carried out on 15/01/2013 it was possible to confirm that the Gomes de Mattos Ceramic produces bricks, flagstones and tiles in 03 kilns (2 Hoffman and 1 “Câmara”) utilizing only renewable biomass.	OK	OK
1.2 Has the project activity been operated in accordance with the project scenario described in the registered PDD and relevant guidance? Reference: < http://cdm.unfccc.int/EB/033/eb33rep.pdf >, §75 § 185 of CDM Project Standard	VVS	DR	Yes, the project activity have been operated in accordance with the project scenario described in the registered VCS PD.	OK	OK
1.3 If the project activity is implemented on a number of different locations, has the Monitoring report provided the verifiable starting dates for each site? § 188 of CDM Project Standard	VVS	DR	Not applicable. The project is implemented in one location only.	OK	OK
1.4 Is the start date of monitoring period consistent?	VVS	DR	Yes, the start of this monitoring period is consistent, since it follows the monitoring period of the previous verification processes, which properly followed the start date of the crediting period stated in the VCS PD.	OK	OK

¹ MoV = Means of Verification, DR = Document Review, I = Interview, www = internet search.

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
1.5 Is the monitoring report consistently filled with respect to all sections as required by its guideline of filling the monitoring report?	VVS	DR, www	Yes, the monitoring report is in accordance with the last available template (v3.2) in the VCS website, and is properly filled. CAR 1: On page 6, it is stated: "This Monitoring Report refers to the third monitoring period of this project, and includes data from 01/08/2011 to 31/12/2012". Please correct the monitoring period.	CAR 1	CLOSED
1.6 Does the CER's obtained for the monitoring period within the limit of estimate in the registered PDD? Is the claimed CER's justifiable?	VVS	DR	The emission reduction is higher than the estimated in the VCS PD, but it occurred due to an increase in the ceramic production. The verification team accepted this increase since the thermal energy per tonnes of pieces produced is the same as the estimated in the VCS PD. It is also important to mention that in the VCS PD v.5 the parameter Qrenbiomass did not considered the conversion factor from mst to m³ for native wood from forest management plan, algarroba wood and residues for cashew tree, which are correct in this monitoring period. CAR 2: Please revise the NCVbiomass values and sources provided in the spreadsheet.	CAR 2	CLOSED

Table 1: Verification Requirements					
Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
1.7 Is the monitoring system provided in line diagrams showing all relevant monitoring points?	VVS	DR, PSI	The monitoring system is clearly described in the VCS PD, MR and was confirmed during the onsite visit.	OK	OK
2. Monitoring plan and methodology					
2.1 Is the monitoring plan established in accordance with the monitoring methodology? § 186 of CDM Project Standard	VVS	DR	Yes, the monitoring plan established is in accordance with the monitoring methodology.	OK	OK
2.2 In case the implemented monitoring plan defers from the monitoring methodology, has any requests for revision to or deviation from the monitoring methodology been officially communicated to the CDM EB? Reference: < http://cdm.unfccc.int/EB/033/eb33rep.pdf >, §84, §58 § 193 of CDM Project Standard	-	-	Not applicable. Please see item 2.1.	OK	OK
2.2.1 Have the above changes to the monitoring plan been approved by the CDM EB?	-	-	Not applicable. Please see item 2.1.	OK	OK

Table 1: Verification Requirements					
Checklist question	Ref.	MoV¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
3. Monitoring and the monitoring plan					
3.1 Is monitoring established in full compliance with the monitoring plan, contained in the registered PDD (or new monitoring plan approved by the CDM EB)? § 191of CDM Project Standard	VVS	DR	The monitoring of ceramic devices is performed in the entrance of the kiln by different employees. Which are then delivered to Mrs. Solange Amorim de Brito (supervisor of the kiln #3). She is collects the data and insert them into an excel file. Mr. Stepherson Ramalho de Lacerda (ceramic consultant) takes this data and places into the dropbox file. But no internal audit is performed. Mrs. Dagonelli Gonzaga Lemos, technical environmental sanitation, controls the invoices, receipts, DOFs and environmental permits. Mr. Stephenson inserts these data into the dropbox.		
3.2 Are all baseline emission parameters monitored and updated in accordance with monitoring plan, monitoring methodology and relevant CDM EB decisions?	VVS	DR	Upon closure of CAR 2.	CAR 2	CLOSED
3.2.1 Was the monitoring equipment for baseline emission parameters controlled and monitoring results recorded as per approved frequency?	VVS	DR	No monitoring equipment is used to determine the baseline emission parameters. The frequency of the parameters are in accordance with the monitoring plan. Please see item 4.1.	OK	OK
3.2.2 Was the monitoring equipment for baseline emission parameters calibrated in accordance with QA&QC procedures described in the registered monitoring plan?	-	-	Not applicable. No monitoring equipment is used to determine the baseline emission parameters.	OK	OK

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
3.3 Are all project emission parameters monitored and updated in accordance with monitoring plan, monitoring methodology and relevant CDM EB decisions?	-	-	Not applicable. There are no project emissions in this project activity.	OK	OK
3.3.1 Was the monitoring equipment for project emission parameters controlled and monitoring results recorded as per approved frequency?	-	-	Not applicable. Please see item 3.3.	OK	OK
3.3.2 Was the monitoring equipment for project emission parameters calibrated in accordance with QA&QC procedures described in the registered monitoring plan?	-	-	Not applicable. Please see item 3.3.	OK	OK

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
3.4 Are all leakage emission parameters monitored and updated in accordance with monitoring plan, monitoring methodology and relevant CDM EB decisions?	VVS	DR	There was no leakage in this monitoring period. It was verified through published literature and surveys that there is a surplus of the biomass in the region of the project activity. The available biomass in the region is higher than 99%, which is more conservative than the 25% required by the Attachment C to Appendix B. CL 1: It wasn't found the sawdust data in the link provided in footnote 22. Please clarify. CL 2: With regard to the parameter "renewable biomass surplus", please clarify and provide an explanation in the MR on why the municipal wood residues was not measured. CL 3: In the footnote 26, it was not found the information "density of 100 units of trees per hectare" for "Residues from cashew tree". CL 4: Link of footnote 27 is not working. Please correct it. CAR 3: There is a footnote number #68 on page 24 which is not	CL 1 CL 2 CL 3 CL 4 CL 5 CAR 3	CLOSED CLOSED CLOSED CLOSED CLOSED CLOSED

Table 1: Verification Requirements					
Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
			referenced, please provide it. CL 5: Please clarify how the amount of 4,530.4 tonnes of babaçu coconut husk per year was calculated. It was based on 2011 data?		
3.4.1 Was the monitoring equipment for leakage emission parameters controlled and monitoring results recorded as per approved frequency?	VVS	DR	Upon closure of CL 1 to CL 5 and CAR 3.	CL 1 CL 2 CL 3 CL 4 CL 5 CAR 3	CLOSED CLOSED CLOSED CLOSED CLOSED CLOSED
3.4.2 Was the monitoring equipment for leakage emission parameters calibrated in accordance with QA&QC procedures described in the registered monitoring plan?	VVS	DR	Upon closure of CL 1 to CL 5 and CAR 3.	CL 1 CL 2 CL 3 CL 4 CL 5 CAR 3	CLOSED CLOSED CLOSED CLOSED CLOSED CLOSED
3.5 Were all monitoring parameters available and verifiable through the whole monitoring period?	VVS	PSI	Yes, all parameters were available and verifiable, which were checked during the onsite assessment. Some of them presented inconsistencies, and hence, CAR 6, CAR 7 and CAR 8 was raised.	CAR 6 CAR 7 CAR 8	CLOSED CLOSED CLOSED
3.5.1 In case, only partial monitoring data is available and PP(s) provide estimations or assumptions for the rest of data, was it possible to verify those estimations and assumptions? Reference: < http://cdm.unfccc.int/EB/026/eb26rep.pdf >, §109(b)	-	-	Not applicable. Please see item 3.5.	OK	OK

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
3.6 Was management and operation system established and operated in accordance with the monitoring plan?	VVS	DR, PSI, I	The monitoring was carried out by Mr. Ronaldo Sampaio Gomes de Mattos and Mr Stephenson Ramalho de Lacerda, as established in the MR. The monitoring plan was properly conducted. CAR 4: Mr. Ronaldo Sampaio Gomes de Mattos is not responsible for the monitoring plan, please correct it in the MR.	CAR 4	CLOSED
3.7 Was is it possible to verify that involved management and operation personal is fully aware of the responsibilities and perform all operations according to the registered monitoring plan and internally developed manuals?	VVS	DR, PSI, I	Yes. The responsible for the monitoring plan are Mr. Ronaldo Sampaio Gomes de Mattos and Mr Stephenson Ramalho de Lacerda, from CGM Ceramic. Sustainable Carbon technical team (including those members described in Section 1.3 of MR) were also involved in the project monitoring.	OK	OK
3.8 Does the monitoring system provide organizational structure, role and responsibilities, emergency procedures?	VVS	DR, PSI, I	There is no need for an Emergency procedure, since it was checked through interviews that renewable biomass is always available for purchase, and also that it has not been applied in this monitoring period. In case non-renewable biomass is applied, this amount would not be included for ER.	OK	OK
3.9 Does any uncertainties identified and addressed?	VVS	DR, PSI, I	Upon closure of CAR 6, CAR 7 and CAR 8.	CAR 6 CAR 7 CAR 8	CLOSED CLOSED CLOSED

Table 1: Verification Requirements					
Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
4. Parameters					
4.1 Monitored parameter Title: Q_{renbiomass} Indication: Amount of renewable biomass Units: tonnes per month Estimated value (<i>ex-ante</i>): native wood from management areas (563), cashew wood (105), sawdust (5), babaçu coconut husk (5), algaroba wood (128), eucalyptus wood from management plan (18) Measured value (<i>ex-post</i>): native wood from management areas (420.47), cashew wood (19.63), sawdust (61.22), babaçu coconut husk (0.78), algaroba wood (126.91), municipal wood residues (0.89) (average per month during the entire monitoring period)	VVS	DR	CAR 5: For the parameter Q_{renbiomass} (tonnes per month), please revise all DOFs and provide evidences that the proper control has been done. CL 6: Please provide the receipt of municipal wood residues on 08/08/2011 (1.56 ton). CAR 6: Please correct the amount of algaroba wood receipt on 23/02/2012. CAR 7: Please correct the name of the supplier of wood from sustainable forest management plan (DOF #7083312, dated 21/11/2011). CL 7: Please send to the verification team the sources of specific gravity of residues from cashew tree and algaroba.	CAR 5 CL 6 CAR 6 CAR 7 CL 7	CLOSED CLOSED CLOSED CLOSED CLOSED

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
Title: PRy Indication: Production of ceramic pieces Units: Unity of ceramic devices or tonnes of ceramic devices Estimated value (<i>ex-ante</i>): 1,478,000 units per month or 2,949 tonnes per month Measured value (<i>ex-post</i>): 5,904 tonnes per month (average per month during the entire monitoring period)	VVS	DR, PSI, I	CL 8: Please provide the link or the document from Federal university of Ceará's Quality Laboratory (footnote 7) on which it is demonstrated the weights of the types of ceramic units. CAR 8: Please correct the production in the CER spreadsheet calculation, entrance of the Hoffman kiln (dates: 06/08/11, 07/08/11, 14/08/12), and entrance of Câmara kiln (dates: 06/10/11, 07/10/11, 28/10/11). CAR 9: In the spreadsheet "CER CGM planilha de monitoramento 2011", tab "Dados-Produção", in the entrance of the kilns data of September, the column that should be filled with kiln's name, was filled with the type of ceramic device, please correct it.	CL 8 CAR 8 CAR 9	CLOSED CLOSED CLOSED
Title: Origin of renewable biomass Indication: Renewable origin of the biomass Units: Not applicable Estimated value (<i>ex-ante</i>): Not applicable Measured value (<i>ex-post</i>): Not applicable	VVS	DR	It was confirmed that only the renewable biomass mentioned in the MR is applied. It was confirmed through the biomass receipts and invoices.	OK	OK

Table 1: Verification Requirements

Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
Title: Renewable biomass surplus Indication: Amount of renewable biomass available Units: tonnes or m³ Estimated value (<i>ex-ante</i>): forest residues (sawdust) (10,775.38 m³), babaçu coconut husks (4,756 tonnes), wood from management areas (4,595,625 m³), residues from cashew trees (196,625 tonnes), algaroba wood (2,500,000 m³), municipal garden's residues (not measured), elephant grass (not measured) Measured value (<i>ex-post</i>): forest residues (sawdust) (1,058,032.36 m³), babaçu coconut husks (317.13 tonnes), wood from management areas (4,595,695 m³), residues from cashew trees (162,500 tonnes), algaroba wood (2,500,000 m³), municipal garden's residues (not measured)	VVS	DR	CL 9: For the parameter "Renewable biomass surplus", please provide the source of the following values: residues from cashew trees, babaçu residues, sawdust and native wood from management area. CAR 10: Please provide the unit for babaçu coconut husk amount in the table of parameter "Renewable biomass surplus".	CL 9 CAR 10	CLOSED CLOSED
Title: Leakage of non-renewable biomass Indication: Leakage resulted from the non-renewable biomass Units: tCO_{2e} Estimated value (<i>ex-ante</i>): 0 Measured value (<i>ex-post</i>): 0	VVS	DR	From the three sources of leakage predicted, only the "competing use of biomass" was applicable, which was deemed null due to the surplus of biomass. Upon closure of CL 1 to CL 5 and CAR 3.	CL 1 CL 2 CL 3 CL 4 CL 5 CAR 3	CLOSED CLOSED CLOSED CLOSED CLOSED CLOSED
Title: $f_{NRB,y}$ Indication: Fraction of biomass (wood) used in the absence of the project activity in year y that can be established as non-renewable biomass using survey methods. It was also discounted the amount of wood saved by similar projects in the same biome Units: Fraction of biomass or percentage Estimated value (<i>ex-ante</i>): 0.9670 or 96.70% Measured value (<i>ex-post</i>): 0.9940 or 99.40%	VVS	DR	CAR 11: Please revise the $f_{NRB,y}$ inputs and provide the VCS PD or link from VCS Database of the following projects: CGM, Antonio, Ceagra, Eliae, Santa Rita, JLSilva, Maguari, ICEPE, Buenos Aires and Bom Jesus.	CAR 11	CLOSED

Table 1: Verification Requirements					
Checklist question	Ref.	MoV¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
4.2 Default parameter Title: EF _{projected fossil fuel} Indication: CO ₂ Emission factor of residual fuel oil Units: tCO ₂ /TJ Default/Used value: 77.40 Title: NCV _{biomass} Indication: Net Calorific Value Units: TJ/tonne of wood Default/Used value: 0.020 Title: ρ _{biomass} Indication: Specific gravity Units: tonne/m ³ Default/Used value: 0.88 Title: BF _y Indication: Consumption of non-renewable biomass per thousand of ceramic devices Units: m ³ of wood per tons of ceramic devices Default/Used value: 0.64 m ³ of wood per tonnes of ceramic devices	VVS	DR	The verification team cross-check the independent sources of data and confirmed that all the references were correctly applied.	OK	OK
5. Calculations					
5.1 Have all the calculations related to the baseline emissions been carried according to the formulae and methods described in the registered PDD and applied methodology? § 194 of CDM Project Standard	VVS	DR	CAR 12: Please correct the unit provided for parameter “BF _y ” in the CER calculation spreadsheet (tab “3 rd period – VCUs Calculations”). This modification will lead to other corrections in the spreadsheet.	CAR 12	CLOSED
5.2 Have all the calculations related to the project emissions been carried according to the formulae and methods described in the registered PDD and applied methodology?	-	-	Not applicable. Please see item 3.3.	OK	OK

Table 1: Verification Requirements					
Checklist question	Ref.	MoV ¹	Findings, comments, references, data sources	Draft conclusion	Final conclusion
5.3 Have all the calculations related to the leakage emissions been carried according to the formulae and methods described in the registered PDD and applied methodology?	-	-	Not applicable. Please see item 3.4.	OK	OK

Table 2: List of Requests for Corrective Action (CAR) and Clarification (CL)					
No.	Type of request	Observation	Reference (Table 1)	Summary of project owner response	Verification team conclusion
1.	CL	CL 1: It wasn't found the sawdust data in the link provided in footnote 22. Please clarify.	3.4	The footnote number 22 was updated to number 23 and can be found at the website: < http://www.ibge.gov.br/estadosat/temas.php?sigla=ce&tema=extracaovegetal2011 >.	Correction made. CL is CLOSED.
2.	CL	CL 2: With regard to the parameter "renewable biomass surplus", please clarify and provide an explanation in the MR on why the municipal wood residues was not measured.	3.4	The explanation regarding the absence of the measurement for municipal wood was included on footnote number 8.	Information added. CL is CLOSED.
3.	CL	CL 3: In the footnote 26, it was not found the information "density of 100 units of trees per hectare" for "Residues from cashew tree".	3.4	The footnote number 26 was revised and updated to number 27. Please see more information on footnote number 27. The density of trees can be found on page 19.	Clarification made. CL is CLOSED.
4.	CL	CL 4: Link of footnote 27 is not working. Please correct it.	3.4	The footnote number 27 was revised and updated to number 28.	Link provided is ok and information is consistent. CL is CLOSED.
5.	CL	CL 5: Please clarify how the amount of 4,530.4 tonnes of babaçu coconut husk per year was calculated. It was based on 2011 data?	3.4	The statement was corrected to 317.13 tonnes of babaçu coconut produced in Ceará per year, based on 2011. Considering that the production of babaçu coconut in Ceará was about 341 tonnes in the year of 2011, and that 93% of this value represents the coconut husk, which is utilized as biomass, the state produced 317.13 tonnes of babaçu coconut husk in that year.	Correction made. CL is CLOSED.
6.	CL	CL 6: Please provide the receipt of municipal wood residues on 08/08/2011 (1.56 ton).	4.1	The evidence will be sent to the audit team.	Document received. CL is CLOSED.
7.	CL	CL 7: Please send to the verification team the sources of specific gravity of residues	4.1	According to the VCS PD version 05, page 26, the specific gravity of cashew tree can	Sources provided. CL is CLOSED.

		from cashew tree and algaroba.		be found at LORENZI, H. Árvores Brasileiras: Manual de Identificação e Cultivo de Plantas Arbóreas Nativas do Brasil, vol.1. 4.ed. Nova Odessa, SP: Instituto Plantarum, 2002. And the specific gravity of <i>Algaroba</i> wood can be found at: PEREIRA, J. C. D.; LIMA, P. C. F. Comparação da Qualidade da Madeira de seis Espécies de Algarobeira para a Produção de Energia. Colombo: Embrapa Florestas, 2002. p. 99-107. Available at: <http://www.cnpf.embrapa.br/publica/boletim/boletarqv/bolet45/pag-99_106.pdf>. Last visit on 22/10/2012. The value applied is an average value of the specific gravities of all the species of <i>Algaroba</i> founded.	
8.	CL	CL 8: Please provide the link or the document from Federal university of Ceará's Quality Laboratory (footnote 7) on which it is demonstrated the weights of the types of ceramic units.	4.1	First Response: The weights of the ceramic units were verified in the last monitoring period. The evidence will be sent to the audit team. Second Response: The flagstone weight was corrected in the <i>Cer CGM planilha de monitoramento 2011-2012</i>, VCS Calculation Spreadsheet version 03 and in the VCS MR version 03, according to the evidences provided.	~~The flagstone weight is not consistent with the evidences provided. Please correct in the MR and monitoring spreadsheets.~~ CL is OPEN. Corrections made. CL is CLOSED.
9.	CL	CL 9: For the parameter "Renewable biomass surplus", please provide the source of the following values: residues from cashew trees, babaçu residues, sawdust and native wood from management area.	4.1	The following information is located in section 4.3 Leakage on the Monitoring Report with the sources from each biomass. Sawdust: Footnote 22 and 23. Residues from cashew trees: Footnote 24, 25, 26, 27 and 28.	Response accepted. CL is CLOSED.

				Babaçu residues: Footnote 30, 31 and 32. Wood from management area: Footnote 29.	
10.	CAR	CAR 1: On page 6, it is stated: "This Monitoring Report refers to the third monitoring period of this project, and includes data from 01/08/2011 to 31/12/2012". Please correct the monitoring period.	1.5	The sentence was corrected as required.	Correction made. CAR is CLOSED.
11.	CAR	CAR 2: Please revise the NCV biomass values and sources provided in the spreadsheet.	1.6	First response: The NCV biomass values and sources were revised in the spreadsheet as requested. Second response: The website (http://sbrtv1.ibict.br/upload/sbrt5912.pdf?PHPSESSID=0905ca2b4823656be062b5d86fd6b4c72) is no longer available. Evidence will be sent to the audit team. The website http://www.renabio.org.br/arquivos/p_poder_lignocelulosicos_11107.pdf was updated to http://web.archive.org/web/20101218120618/http://www.renabio.org.br/arquivos/p_poder_lignocelulosicos_11107.pdf in the VCS Calculation spreadsheet version 03. It was identified a mistake in the NCV value of native firewood validated in the spreadsheet VCU estimatives CGM_v.05, tab Native species considered. The equation applied in column "E" to calculate NCV value was corrected according to the Content of Hydrogen indicated on cell "F27". Therefore, the NCV value for native firewood with no forest management plan as well as the NCV of native wood from	It was not found the following websites: http://sbrtv1.ibict.br/upload/sbrt5912.pdf?PHPSESSID=0905ca2b4823656be062b5d86fd6b4c72 http://www.renabio.org.br/arquivos/p_poder_lignocelulosicos_11107.pdf For native wood from forest management plan, it was found the value 0.0287 TJ/tonne in the link http://www.scielo.br/pdf/rar/v30n2/a18v30n2.pdf ~~CAR is OPEN.~~ The verification team checked the calculation of the NCV of the spreadsheet used for the VCS PD and confirms that it is properly corrected in the current spreadsheet "VCS MR Calculation CGM_period_04_01 08 11_31 12 12_v.03.0".

				forest management plan were updated in the VCS Calculation Spreadsheet version 03 and in the VCS MR version 03. For more information please see the VCS Calculation Spreadsheet version 03, tab NCV_Native firewood.	CAR is CLOSED.
12.	CAR	CAR 3: There is a footnote number #68 on page 24 which is not referenced, please provide it.	3.4	The footnote number 68 was excluded from the MR once it was a typing mistake.	Correction made. CAR is CLOSED.
13.	CAR	CAR 4: Mr. Ronaldo Sampaio Gomes de Mattos is not responsible for the monitoring plan, please correct it in the MR.	3.6	The name was removed from the MR as requested.	Correction made. CAR is CLOSED.
14.	CAR	CAR 5: For the parameter Qrenbiomass (tonnes per month), please revise all DOFs and provide evidences that the proper control has been done.	4.1	All DOFs of the monitoring period were reviewed. DOFs from May, 2012 will be sent to the audit team as requested.	Correction made. CAR is CLOSED.
15.	CAR	CAR 6: Please correct the amount of algaroba wood receipt on 23/02/2012.	4.1	The amount of algaroba wood received on 23/02/2012 was corrected in the “ <i>Cer CGM planilha de monitoramento 2012</i> ” and also reviewed in the VCS Calculation Spreadsheet version 02 and in the VCS MR version 02. The receipt will be sent to the audit team.	Correction made. CAR is CLOSED.
16.	CAR	CAR 7: Please correct the name of the supplier of wood from sustainable forest management plan (DOF #7083312, dated 21/11/2011).	4.1	Supplier's name of DOF #7083312, from 21/11/2011, was corrected in the “ <i>Cer CGM planilha de monitoramento 2011</i> ” and also in the VCS Calculation Spreadsheet version 02 and in the VCS MR version 02. The DOF will be sent to the audit team.	Correction made. CAR is CLOSED.
17.	CAR	CAR 8: Please correct the production in the CER spreadsheet calculation, entrance of the Hoffman kiln (dates: 06/08/11, 07/08/11, 14/08/12), and entrance of Câmara kiln (dates: 06/10/11, 07/10/11, 28/10/11).	4.1	Production was revised and corrected in the “ <i>Cer CGM planilha de monitoramento 2011/ 2012</i> ” as well as in the VCS Calculation Spreadsheet version 02 and in the VCS MR version 02. Evidences will be sent to the audit team.	Correction made. CAR is CLOSED.

18.	CAR	CAR 9: In the spreadsheet “CER CGM planilha de monitoramento 2011”, tab “Dados-Produção”, in the entrance of the kilns data of September, the column that should be filled with kiln’s name, was filled with the type of ceramic device, please correct it.	4.1	The column that should be filled with kiln’s name in “ <i>Cer CGM planilha de monitoramento 2011</i> ” tab “Dados-Produção”, “Enforna” data, was corrected as requested.	Correction made. CAR is CLOSED.
19.	CAR	CAR 10: Please provide the unit for babaçu coconut husk amount in the table of parameter “Renewable biomass surplus”.	4.1	The unit for babaçu coconut husk was included in the table of parameter “Renewable biomass surplus” as required.	Correction made. CAR is CLOSED.
20.	CAR	CAR 11: Please revise the f_{NRBy} inputs and provide the VCS PD or link from VCS Database of the following projects: CGM, Antonio, Ceagra, Eliae, Santa Rita, JLSilva, Maguari, ICEPE, Buenos Aires and Bom Jesus.	4.1	The f_{NRBy} sheet was revised and updated. The projects Antonio, Ceará, Ceagra, Eliane and Santa Rita are Gold Standard. These projects usually can be found in Gold Standard’s former project database. However we’ve tried to access the link http://goldstandard.apx.com/ and the website is in maintenance. Therefore we will send the PD and Final of these projects to the validation team. Regarding the projects CGM (Gomes de Mattos), ICEPE and Buenos Aires we ‘ll also send the PDs and Finals to the validation team.	Correction made. CAR is CLOSED.

Table 3: List of forward action requests (FARs)				
FAR number	Observation	Reference	Summary of project participants' response	Verification team conclusion
FAR 01	No FAR was raised.			