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Validation Report

OBERALLMEINDKORPORATION SCHWYZ

VALIDATION OF THE CCBS-PROJECT: OBERALLMIG CLIMATE PROTECTION PROJECT

REPORT NO. 1436292

12 November 2010

TÜV SÜD Industrie Service GmbH
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Industrie Service

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Subject: Validation of a CCBS project	
Accredited TÜV SÜD Unit: TÜV SÜD Industrie Service GmbH Certification Body "climate and energy" Westendstr. 199 80686 Munich, Germany	**TÜV SÜD Contract Partner:** TÜV SÜD Industrie Service GmbH Carbon Management Service Westendstr. 199 80686 Munich, Germany
Project Participants: Oberallmeindkorporation Schwyz	**Project Site(s):** Canton Schwyz, Switzerland
Project Title: Climate Protection Project Oberallmig	
Applied Methodology / Version: CCBS / Version No.2	
First CCBS PDD Version: Date of issuance: January 2010	**Final PDD version:** Date: 06 September 2010 Version No.: 06
Assessment Team Leader: Sebastian Hetsch **Assessment Team Members:** Martin Schröder	**CB reviewer:** Robert Scharpenberg **Certification Body responsible:** Thomas Kleiser

Summary of the Validation Opinion:

☐ The review of the project design documentation and the subsequent follow-up interviews have provided TÜV SÜD with sufficient evidence to determine the fulfilment of all stated criteria. In our opinion, the project meets all relevant CCBA requirements. Hence TÜV SÜD is recommending the project for registration by CCBA.

☒ The review of the project design documentation and the subsequent follow-up interviews did not provide TÜV SÜD with sufficient evidence to determine the fulfilment of all stated criteria. Hence TÜV SÜD will not recommend the project for registration by CCBA and will inform the project participants and CCBA on this decision.

Abbreviations

AFOLU	Agriculture, Forestry and other Land Use
AR-ACM	Approved Consolidated Methodology for Afforestation and Reforestation
AR-AM	Approved Methodology for Afforestation and Reforestation
AR-AMS	Approved Methodology Small Scale for Afforestation and Reforestation
CAR	Corrective Action Request
CCB (A)	Climate Community and Biodiversity (Alliance)
CDM-EB	CDM Executive Board
CR	Clarification Request
DOE	Designated Operational Entity
EIA	Environmental Impact Assessment
FAR	Forward Action Request
FSC	Forest Stewardship Council
GIS	Geographic Information System
GHG	Greenhouse Gas(es)
GPS	Global Positioning System
IPCC	Intergovernmental Panel on Climate Change
IRL	Information Reference List
IRR	Internal Rate of Return
KP	Kyoto Protocol
MP	Monitoring Plan
NGO	Non Governmental Organisation
PDD	Project Design Document
PP	Project Participant
TÜV SÜD	TÜV SÜD Industrie Service GmbH
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Voluntary Carbon Standards
VVM	Validation and Verification Manual

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Table of Contents Page

Industrie Service

1. INTRODUCTION

1.1 Objective

The validation objective is an independent assessment by a Third Party of the proposed project activity against all defined criteria as defined by the Climate Biodiversity and Community Alliance (CCBA).

In line with the framework for the validation of a CDM project, corresponding tasks are carried by a Designated Operational Entity (DOE). TÜV SÜD is a DOE that is accredited by UNFCCC to validate AR-CDM projects. CCBA recognizes this AR-CDM accreditation.

Validation will finally result in a conclusion by the executing DOE whether a project activity is complying with the CCB Standards and whether this project should be submitted for registration with CCBA. The ultimate decision on the registration of a proposed project activity rests with CCBA.

The project activity discussed in this validation report has been submitted under the project title: “Climate Protection Project Oberallmig”.

1.2 Scope

For any CCB project activity the scope is set by:

- CCB standards, version 02, as published at www.climate-standards.org
- Technical and methodological guidelines and information for best practice in land use based mitigation projects

In case of a CCB project that is also designed to comply with the requirements of an AR-CDM project or methodology the scope includes furthermore the following:

- The Kyoto Protocol, in particular § 12
- Decision 2/CMP1 and Decision 3/CMP.1 (Marrakech Accords)
- Further COP/MOP decisions with reference to the CDM
- Decisions by the EB published under http://cdm.unfccc.int
- Specific guidance by the EB published under http://cdm.unfccc.int

The validation is not meant to provide any consulting towards the client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the project design.

Once TÜV SÜD receives a first PDD version, it is made publicly available on the internet at CCBA’s webpage for a global stakeholder consultation process (GSP). In case of any request a PDD might be revised (under certain conditions the GSP will be repeated) and the final PDD will form the basis for the final evaluation as presented by this report. Information on the first and on the final PDD version is presented on page 2.

The only purpose of a CCB validation is to indicate compliance with the CCB Standards and to use the corresponding reports during the registration process with CCBA. Hence, TÜV SÜD cannot be held liable by any party for decisions made or not made based on the validation opinion.

2 METHODOLOGY

The project assessment is based on the "Clean Development Mechanism Validation and Verification Manual" version 1.02 and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants.

In order to ensure transparency, a validation protocol was customised for the project. The protocol shows, in a transparent manner, criteria (requirements), the discussion of each criterion by the assessment team and the results from validating the identified criteria. The validation protocol serves the following purposes:

- It organises, details and clarifies the requirements that a CCB Standards project is expected to meet;
- It ensures a transparent validation process where the validator will document how a particular requirement has been validated and the result of the validation.

The validation protocol consists of several tables. The different columns in these tables are described in the figure below. The completed validation protocol is enclosed in Annex 1 to this report.

Validation Protocol Table 1: CCB - Conformity of Project Activity				
Checklist Topic / Question	***Reference***	***Comments***	***Conclusion on PDD in GSP***	***Final Conclusion***
The checklist is organised according to the sections of the CCBA standard. Each section is then further subdivided. The lowest level constitutes a checklist question / criterion.	*Gives reference to documents where the answer to the checklist question or item is found - in case the comment refers to documents other than the PDD or the applied methodology.*	*The section is used to elaborate and discuss the checklist question and/or the conformance to the question. It is further used to explain the conclusions reached. In some cases sub-checklist are applied indicating yes/no decisions on the compliance with the stated criterion. Any **Request** has to be substantiated within this column*	*Conclusions are presented based on the assessment of the first PDD version. This is either acceptable based on evidence provided (☑), or a **Corrective Action Request (CAR)** due to non-compliance with the checklist question (See below). **Clarification Request (CR)** is used when the validation team has identified a need for further clarification.*	*Conclusions are presented in the same manner based on the assessment of the final PDD and other background documentation version.*

Validation Protocol Table 2: CCB - Resolution of Corrective Action and Clarification Requests			
Clarifications and Corrective Action Requests	***Ref. to table 1***	***Summary of project owner response***	***Validation team conclusion***
If the conclusions from table 1 are either a Corrective Action Request or a Clarification Request, these are listed in this section.	*Reference to the checklist question number in Table 1 where the Corrective Action Request or Clarification Request is explained.*	*The responses given by the client or other project participants during the communications with the validation team is summarised in this section.*	*This section summarises the validation team's responses and final conclusions. The conclusions should also be included in Table 1, under "Final PDD".*

In case of a denial of the project activity more detailed information on this decision will be presented in Table 3. Table 3 is also used for listing of any Forward Action Request.

Validation Protocol Table 3: Unresolved Corrective Action, Clarification Requests, Forward Action Requests		
Clarifications Request, Corrective Action Request, Forward Action Request	***Id. of CAR / CR / FAR***	***Explanation of the Conclusion for Denial, or Background of Forward Action Request***
If the final conclusions from table 2 result in a denial or a Forward Action Request the referenced request is listed in this section.	*Identifier of the Request.*	*This section presents an explanation, why the project is finally considered not to be in compliance with a criterion with a clear reference to the requirement which is not complied with, or the details of the FAR.*

The completed validation protocol is enclosed in Annex 1 to this report.

2.1 Appointment of the Assessment Team

According to the technical scopes and experiences in the sectoral or national environment TÜV SÜD has composed a project team in accordance with the appointment rules of the TÜV SÜD Certification Body "climate and energy". The composition of an assessment team has to be approved by the Certification Body ensuring that the required skills are covered by the team. The Certification Body operates four qualification levels for team members that are assigned by formal appointment rules:

- Assessment Team Leader (ATL)
- Greenhouse Gas Validator (Validator)
- Experts (E)

It is required that the technical area and sectoral scope linked to the applied methodology is covered by the assessment team. The validation team consisted of the following experts (the responsible Assessment Team Leader in written in bold letters):

Name	Qualification	Coverage of technical scope	Coverage of sectoral expertise	Host country experience
Sebastian Hetsch	**ATL**	☑	☑	☑
Martin Schröder	Validator	☑	☑	

Sebastian Hetsch is appointed as Assessment Team Leader and GHG-Validator appointed by the Certification Body "climate and energy" of TÜV SÜD. Mr Hetsch holds a university degree in forest science. He passed extensive training on auditing of GHG projects. Before joining TÜV SÜD he worked for several years in the field of international forest policy and management.

Martin Schröder is appointed as GHG Validator and ATL by the Certification Body "climate and energy" of TÜV SÜD. He holds a masters degree in tropical forest science. Within TÜV SÜD he is responsible for the validation and verification of forestry based greenhouse gas mitigation projects. He passed successfully internal training schemes in the field of auditing. Before entering the company, he worked on development projects in the Amazon Region and managed voluntary carbon offset projects.

2.2 Review of Documents

The first version of the CCB PDD was submitted by the PP to the DOE in January 2010. This PDD version and additional background documents related to the project design and baseline were reviewed to verify the correctness, credibility, and interpretation of the presented information. As a further step of the validation process, information provided by the PP was cross-checked with information from other sources (if available). A complete list of all documents and proofs reviewed is attached as Annex 2 to this report.

2.3 Follow-up Interviews and visited sites

In the period of 20-21 January 2010, TÜV SÜD performed interviews on-site with project stakeholders to confirm selected information and to resolve issues identified in the first document review. The area included to the project boundary was visited as part of a field survey. The table below provides a list of all persons interviewed in this context.

Name	Organisation
Felix Lüscher	Betriebsleiter Wald OAK
Hubertus Schmidke	Consultant
Bernhard Roth	Environmental Department, Amt für Wald und Naturgefahren
Paul Betschart	Forester at OAK Schwyz

In this process of the onsite audit, the selected reforestation sites were visited and interviews with the relevant stakeholders and consultants have been carried out.

2.4 Resolution of Clarification and Corrective Action Requests

The objective of this phase of the validation is to resolve the requests for corrective actions and clarifications and any other outstanding issues which needed to be clarified for TÜV SÜD`s positive conclusion on the project design. The Corrective Action Requests and Clarification Requests raised by TÜV SÜD were resolved during communication between the client and TÜV SÜD. To guarantee the transparency of the validation process, the concerns raised and responses that have been given are summarised in Chapter 3 below and documented in more detail in the validation protocol in Annex 1.

2.5 Internal Quality Control

As final step of a validation the report and the protocol have to undergo an internal quality control procedure by the Certification Body “climate and energy”, i.e. each report has to be approved either by the Head of the Certification Body or his Deputy. In case one of these two persons is part of the assessment team approval can only be given by the other one.

The decision rests at TÜV SÜD’s Certification Body whether a project will be submitted for requesting registration by CCBA or not.

3 SUMMARY OF FINDINGS

Each of the CCB Standards criteria was assessed based on the project design documentation review, follow-up interviews with relevant stakeholders and the review of the background information. All findings are summarized in Table 2 of the attached validation protocol.

The main findings of the project audit in regard to the project design and CCB Standards compliance are summarized in the following sections:

3.1 General Section

G.1. Original Condition in the Project Area

The project area is located in the Canton Schwzy in central Switzerland, covering 7379 ha of managed close-to-nature mountain forests. The project area is on an altitude between 475 m and 1700 above sea level, thus the ecosystem types range between mixed hardwood and beech forests in the lower parts to spruce forests in the sub-alpine level. Most project area is situated on slopes above 25% inclination.

The project area is owned by the family cooperation “OAK Schwyz” with over 17,000 members living in the Canton Schwyz. The entire forest area of the cooperation OAK Schwyz covers 9036 ha, of which 1657 ha are already existing forest nature reserves (“Naturwaldreservate”), not included to the project area. The history of the cooperation dates back to the 12th century. The cooperation has managed project area on the principles of sustainable forest management in the past and has gained FSC certification in 2002.

Biodiversity of the project area was assessed inter alia by the Swiss Federal Institute for Forest, Snow and Landscape Research (WSL) in the Flora of Switzerland (IRL 85 – 90). A number of protected areas are located in the project zone (IRL 13, 20, 21, 39, 40) of which a significant area is owned by OAK Schwyz.

TÜV SÜD cross-checked the information presented in the PDD with the relevant literature cited in the PDD and validation report, and further assessed the situation during the onsite visit (IRL 1). Compliance with the CCB Standards can be confirmed.

A study was carried out in 2005 to determine the carbon stock of the project area (IRL 22). A total average standing timber volume of 281 m3/ha was calculated, which equals to a total carbon stock of 641,844 tons of carbon in the project area. The respective calculations and input parameters were checked by the audit team and found in consistency with IPCC requirements. Input parameters were from credible sources such as the Swiss forest inventory (IRL 56).

G.2. Baseline Projections

As no approved CDM methodology was available at the time of project development, the determination of the baseline is following IPCC 2006 guidance for the quantification of baseline GHG emissions and removals.

The baseline in the project area is continuous utilization of the forests with slightly increasing harvest volume. The baseline was assessed for 10 years, and need re-assessment after this period.

The baseline harvesting volume is based on a study which determines likely scenarios for future timber harvest (IRL 22). The estimates in this study are derived from expert judgment of potential harvest volume, which is in compliance with legal requirement and good forest management practices. The Schwyz Canton Forest Service confirmed the results of the study as a realistic estimation for future harvest volume (IRL 77). This estimation of the base-

line projection leads to a slight annual decrease in carbon stock of 0.51 t CO_2-e per hectare, due to foreseen baseline harvest above the level of annual increment.

Historic data for determining the baseline projection was not utilized, as historic data was not considered adequate by the project developer due to the correlation between timber price and harvested timber volume. Timber prices are expected to further increase in future with increased need for wood for energy.

Increasing baseline harvesting volume and slightly decreasing standing stock in timber and carbon was further cross-checked with the correlation of timber prices and harvest volume in the Swiss Alps and their foothills ("pre-Alps").

The baseline carbon stocks are expected to decline from 641,844 tC to 631,599 tC in the total project area during the first 10 years of the project. No significant impacts are expected on communities and biodiversity in the baseline scenario compared to the project scenario.

The additionality of the project is based on increasing wood prices, which is directly correlated to higher harvest volumes. However, no such correlation is provided for the historic timber harvest data in the project area.

The calculations presented by the PP were assessed and cross-checked by the audit team and found in compliance with IPCC guidelines. The level of the baseline is above historic harvest levels and no verifiable parameter was provided sustaining the increased harvest levels in the baseline projection will actually occur. Therefore a more detailed analysis is needed and parameters shall to be defined to allow the monitoring of the baseline.

Unresolved Corrective Action Request / Forward Action Request 1:

The baseline scenario as presented in the PDD shall be based on verifiable parameters. Therefore the relevant drivers (e.g. timber prices) shall be included in the determination and monitoring of the baseline harvest levels.

Further the final monitoring plan needs to clarify how to account for losses from natural disasters (storm, ice, fire etc) not harvested.

G.3. Project Design & Goals

The objective of the project are described in the PDD, the main activity will be to harvest less timber in the project area. The "without-project scenario" would not have significant impacts on communities and biodiversity. Under the project scenario, the community will have less income from sales of timber, which could partly be compensated through sales of carbon credits, if possible. Impacts on biodiversity of the "without-project scenario" would be lower quantities of standing timber and on average younger stands.
The project lifetime is expected to be 30 years.
The main risks are natural hazards, in particular storms, which does not pose significant risks to community or biodiversity, as this is a natural part of the ecosystem and also management is adopted accordingly.

G.4. Management Capacity and Best Practice

The project is managed by the cooperation OAK Schwyz, which has proven their forest management capacity in the past decades and centuries. Detailed description is provided in the PDD, the relevant statements and information were assessed by the audit team during the onsite visit and checked based on documents provided by the project proponents and independent studies and sources.

G.5. Legal Status and Property Rights

The project area is owned by the cooperation OAK Schwyz. Respective title deeds and cadastral information was checked by the audit team.

Relevant national laws and legislation is provided in the PDD (IRL 3-9) and the local forest authority has approved the project activities (IRL 77). TÜV SÜD checked the information provided and found it in consistence with the information presented in the PDD and required by CCBA.

Carbon ownership by the PP was not fully sustained, as double counting can potentially occur in this project considering that Switzerland has chosen to account for forest management (under article 3.4 of the Kyoto Protocol), which includes also increase in carbon stock. It was not sustained by the PP how such double counting could be avoided (see section CL 1.5).

3.2 Climate

CL.1.Net Positive Climate Impacts

The climate impact is calculated based on IPCC 2006 guidelines.

TÜV SÜD assessed the calculations of baseline stocks and removals, project emissions, leakage and the expected net anthropogenic GHG removals by sinks. Corresponding calculations were carried out based on calculation spreadsheets (IRL 28). Correctness of calculations can be confirmed as they were replicated by the audit team using the information provided.

The values and estimates presented in the PDD are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the onsite visit.

Based on the information reviewed it is confirmed that the sources used are correctly quoted and interpreted in the PDD. All assumptions and data indicated in the PDD and all relevant sources were checked and confirmed (IRL 22-28, 56). Detailed information on the verification of parameters used in the equations is presented in Annex 1.

Overall net GHG removals of 81,920 t CO_2-equivalent are expected in the first ten years. Further ex-ante estimation cannot be made, as the baseline needs to be re-assessed after ten years.

In summary, the calculation for net anthropogenic GHG removals are considered correct, given the limitations pointed out in section G.2 regarding setting of the baseline.

No compliance was demonstrated with the CCBS criterion regarding double-counting of GHG removals (CCBA criterion CL1.5). As Switzerland has ratified the Kyoto Protocol and is accounting also for changes in carbon stock in forests (Art 3.4), double counting cannot be excluded.

CL.2. Offsite Climate Impacts (“Leakage”)

No displacement of pre-project activity is expected from the project area. However, potential leakage that can occur is market leakage, which is determined following requirements of the *Voluntary Carbon Standard* (VCS). VCS classifies extension of rotation periods as “low” leakage risk resulting in a 10% discount. The audit team considers this approach appropriate and in compliance with CCBS requirements.

CL.3. Climate Impact Monitoring

A monitoring plan was developed for the project based on IPCC principals. Increase of carbon stock in the project area is not measured and monitored, but a continuous increment is assumed based on historic annual increment data from forest inventories. Considering that the forests are mixed aged and managed since several centuries, this assumption is acceptable. Decrease of carbon stock is assumed to be only based on harvest of timber. The har-

vest volume is determined by the Schwyz Canton forest service. Losses due to wind throw, avalanches or fire are not considered, as the biomass is assumed to remain onsite (see FAR 1).

No parameters are defined for monitoring of the baseline (see FAR 1).

The monitoring plan can be accepted as initial monitoring plan as required by CCBA. In the final monitoring plan parameters for updating the baseline shall be included as well as losses in aboveground biomass, as indicated in FAR 1.

3.3 Community Section

CM1. Net Positive Community Impacts

The CCB Standards requirements are considered to be met in this field. The net community impact will be measured by income. Further function of the forests (such as recreation, protective function against erosion, avalanches etc) is expected not to be impacted.

CM.2. Offsite Community Impacts

No potential negative impacts on communities outside the project one are expected, considering Swiss laws and regulations and their enforcement. Respective information was reviewed by the audit team and confirmed during the onsite visit.

CM.3. Community Impact Monitoring

In order to reflect the net positive impact of the project, an initial plan is provided as required by the CCB Standards. Parameters included are amount of money spent for community purpose of the project revenues, size of protection forests and benefit activity to community members. The parameters included are considered adequate for the covering the CCBS requirements of an initial monitoring plan.

3.4 Biodiversity Section

B.1. Net Positive Biodiversity Impacts

The project scenario will only have limited impact on the biodiversity, considering that already in the baseline condition the forests are managed according to sustainable forest management and have been FSC certified. Under the project scenario the average age of the stands will increase, which is likely to also have a positive impact on the biodiversity. Only native tree species are used in the proposed project activity.

In project proponent chose the area of nature reserves as indicator for biodiversity. No further methodology is elaborated; therefore a forward action request is posed to assure compliance with the standard also in future.

Forward Action Request 2:

It shall be re-evaluated if the methodology for biodiversity assessment and monitoring plan defined for biodiversity is still appropriate in light of the advancing project implementation.

B.2. Offsite Biodiversity Impacts

No offsite impacts on biodiversity are expected, considering that the Swiss forests laws and regulations are strictly enforced and ensure sustainable forest management.

B.3. Biodiversity Impact Monitoring

An initial plan for monitoring biodiversity is presented in the PDD. The monitoring is focussing on the area (size) of forest nature reserves, special forest reserves and protection area.

The concept can be accepted as initial monitoring plan, but needs to be further elaborated as described in FAR 2.

3.5 Gold Level Section

The project proponents did not apply for Gold Level status

Summary of CCBS requirements:

The following table resumes the compliance of the different sections of the CCB standards:

Section		required	optional
General Section			
G1.	Original Conditions in the Project Area	☑	
G2.	Baseline Projections	FAR	
G3.	Project Design & Goals	☑	
G4.	Management Capacity and Best Practice	☑	
G5.	Legal Status and Property Rights	nc	
Climate Section			
CL1.	Net Positive Climate Impacts	nc	
CL2.	Offsite Climate Impacts (“Leakage”)	☑	
CL3.	Climate Impact Monitoring	FAR	
Community Section			
CM1.	Net Positive Community Impacts	☑	
CM2.	Offsite Community Impacts	☑	
CM3.	Community Impact Monitoring	☑	
Biodiversity Section			
B1.	Net Positive Biodiversity Impacts	FAR	
B2.	Offsite Biodiversity Impacts	☑	
B3.	Biodiversity Impact Monitoring	FAR	
Gold Level Section			
GL1.	Climate Change Adaptation Benefits		-
GL2.	Exceptional Community Benefits		-
GL3.	Exceptional Biodiversity Benefits		-

☑ Compliance with CCBS was demonstrated

FAR Forward Action Request: Compliance was not fully demonstrated. The FAR has to be re-assessed at verification

nc Compliance with CCBS criteria was not sufficiently sustained

- Optional criteria: additional points were not granted / criteria were not sufficiently sustained

4 COMMENTS BY PARTIES, STAKEHOLDERS AND NGOS

The project documents have been published on the CCBA website. Comments by stakeholders were invited.

The following table presents all key information on this process:

Webpage: http://www.climate-standards.org/projects/index.html	
Comment submitted by: -	**Issues raised:** No comments were submitted.
Response by TÜV SÜD: -	

5 VALIDATION OPINION

TÜV SÜD has performed a validation of the following proposed CCBS project activity "Climate Protection Project Oberallmig".

Standard auditing techniques have been used for the validation of the project. A CCBS-specific protocol for the project has been prepared to conduct the audit in a transparent and comprehensive manner.

The review of the project design documentation, the subsequent follow-up interviews and the further cross check of references have provided TÜV SÜD with insufficient evidence to determine the fulfilment of stated criteria in the protocol.

TÜV SÜD's main concern is the potential double counting of GHG removals (CCBA criterion CL1.5). As Switzerland has ratified the Kyoto Protocol and is accounting also for changes in carbon stock in forests (Art 3.4), double counting of the GHG emission reductions cannot be excluded. TÜV SÜD does therefore not recommend the project for registration by CCBA.

The validation is based on the information made available to TÜV SÜD, as well as the engagement conditions detailed in this report. The validation has been performed following CCBA requirements. The only purpose of this report is its use during the registration process as part of the CBA project cycle. TÜV SÜD cannot be held liable by any party for decisions made, or not made, based on the validation opinion beyond this purpose.

Munich, 12 Nov 2010

Thomas Kleiser
Certification Body "climate and energy"
TÜV SÜD Industrie Service GmbH

Munich, 12 Nov 2010

Sebastian Hetsch
Assessment Team Leader
TÜV SÜD Industrie Service GmbH

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Table 1: Validation Checklist

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	G. General Section					
	G.1. Original Conditions in the Project Area					
General Information G.1.1.	Are the location of the project and the basic physical parameters (e.g. soil, geology, climate) clearly described?	1, 2, 10	DR, I	Geography, geology, climate and soil of the project area and project zone are described in the PDD and have been sustained in the onsite visit with corresponding inventory data as approved by the forest administration. This data also included basic information on location and physical parameters. Digital boundary files were provided prior to the onsite visit. The GIS data deducted from official inventory data also included physical information. **Corrective Action Request No 1.** Currently the document carries different dates. Assure consistency of dates of document.	**CAR 1**	☑
G.1.2.	Is sufficient information provided concerning types and condition of the vegetation?	1, 2, 10, 11, 73, 74, 85-90	DR, I	The vegetation types of the project area are described. The overlap/synergies of vegetation characteristics with monitoring of biodiversity were discussed onsite. **Corrective Action Request No 2.** Main forest vegetation types shall be defined and characterized in further detail and corresponding data shall be included to the PDD.	**CAR 2**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
G.1.3. Are boundary of the project and the project zone described in the PDD?	1, 2	DR,I	The maps of the PDD and the provided GIS files were analyzed in light of the CCBA requirements. The general maps were found consistent. **Corrective Action Request No 3.** More detailed boundary maps shall be included indicating the forest /project area and the project zone. The differentiation of project area and project zone shall also become clearer in the corresponding text elements. Maps of the forest area shall be included to PDD indicating the number of management unit. Areas of different "functions" shall be visualized.	**CAR 3**	☑
Climate Information G.1.4. Are the current carbon stocks properly explained, e. g. by using stratification by land-use or vegetation type and methods of carbon calculation (such as biomass plots, formulae, default values) from IPCC 2006 or a more robust and detailed methodology?	1, 2	DR	The inventory is carried out based on samples according to national requirements. Switzerland has been spearheading the development of the use of sampling approaches. The concept is considered adequate for forest inventory. The oldest inventory data used as basis for subsequent analysis and calculations of current stocks is from 1971. The majority of the stand units count with inventory data of less than 10-20 years in age. The basic inventory data has been always developed in conjunction with and was approved by the regional forest administration unit - the "Kantonsforstamt Schwyz". The stands are defined and mapped rather broadly – mostly including several forest development staged. Average stand size is in the range of 80-100 ha. Main tree species are fir (Picea alba) and beech (Fagus sylvatica). These leading species have been also used for the growth estimates of the corresponding related groups of species (includ-	**CAR 4** **CAR 5**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			ing i.e. Abies alba and Acer sp). This approach was discussed and confirmed based on the further species present. Growth performance is adequately represented through this approach (due to similarity of species and low proportion of other species) This inventory data is then used to calculate and update the current stocks in a given year as applied by the project. This calculation considers an actual and detailed estimate of the harvested volumes, which is actually tracked accurately through continuous bookkeeping of the operating forest company (Oberallmig) as well as the approving side (forest administration). Hence, de facto this is even tracked twice. The forest management plan (Betriebsplan / Regionalplan) define the general framework for any forest operation – also for this operation. In the course of the audit interviews were held with the forest administration (Mr Bernhard Roth on 21.1.2010) who confirmed the inventory data applied as the one provided by forest service (Forstamt). Thus, the forest administration estimates stocks and allowable cuts (sustainable harvest) on a stand level. Thus, the forest administration approves the harvesting action of Oberallmigkopration, including volumes harvested. **Corrective Action Request No 4.** Data on inventory from reference should be incorporated to PDD with English headers. (Schmidtke H. 2006: Baseline Study. Potential of CO_2-sinks in a large area forestry enterprise. 41 pp)		

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			Corrective Action Request No 5. Consistency with IPCC to be clarified and documented in the PDD. Elements of CDM methodologies shall be only included if fully applicable.		
Community Information G.1.5. Is a description included of communities located in the project zone, including basic socio-economic and cultural information that describes the social, economic and cultural diversity within communities (wealth, gender, age, ethnicity etc.), identifying also specific groups such as Indigenous Peoples and describing any community characteristics.	1, 2, 55	DR, I	Community / Population information is included based on official statistics of the Kanton Schwyz (which exceeds the project zone). Furthermore, information on the members – who are local citizen of the OAK is summarized in the PDD. Main role of forests are the benefits from conservation (i.e. protection against landslides) and the use of the forests for recreation. In light of the above described setting more or less typical for a developed country in Europe, the importance of the forest resource is substantially different than the one to a more resource dependent society in a developing country. **Corrective Action Request No 6.** The information included on the "communities" shall be applicable for the project zone as defined in earlier PDD sections. Therefore, a) the included overviews / table shall further specify the included information, i.e. on sectors in which people work and b) the aspect of cultural diversity and the (in)existence of indigenous people shall be documented in the PDD.	**CAR 6**	☑
G.1.6. Description of current land use and customary and legal property rights including community property in the project zone, identifying any ongoing or unresolved conflicts or disputes and identifying and describing any disputes over land tenure that were re-	1, 2, 55-58, 69	DR	Tenure rights are clearly documented for the actual project area, among others via the forest management plans. No other indications received that land ownership is at dispute for OAK.	**CAR 7**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
solved during the last ten years (see also G5).			The management of OAK manages all issues related to land tenure of the cooperation. Official maps indicate the ownership of OAK, otherwise this is sustained by the local cadastral administration. In OAK the forest belongs to the land owner. No separation in ownership between ground and forest. **Corrective Action Request No 7.** As per standard requirements, describe current land use and customary and legal property rights including community property in the project zone and indicate explicitly in the PDD if there are general land tenure disputes in the zone.		
Biodiversity Information G.1.7. Description of current biodiversity within the project zone (diversity of species and ecosystems) and threats to that biodiversity, using appropriate methodologies, substantiated where possible with appropriate reference material.	1, 2, 3-13, 43, 44, 52	DR, I	The PDD includes information on different types of forest categories. In current forest cover of the project, 1269 ha are indicated to be „protective forest“ (Schutzwald). Forest management is actually occurring in parts of these areas in order to maintain the forest functions, i.e. as protection against landslides and avalanches. Information requested as per standard (status of biodiversity and threats) is not provided in the PDD. **Corrective Action Request No 8.** As per standard requirements, current biodiversity and threats within the project zone shall be described using adequate techniques.	**CAR 8**	☑
G.1.8. An evaluation of whether the project zone includes any of the following High Conservation Values (HCVs) and a description of the qualifying attributes:	1, 2, 9-13, 43, 44, 52	DR	An overview on protected areas in the project area is provided. Maps on areas with different protection status are included to the PDD.	**CR 1** **CAR 9**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			Information as requested by the standard is provided only partially and is incomplete in the initial PDD. **Clarification Request 1.** Clarify criteria for HCV applied in the context of the project. Include corresponding information to PDD. **Corrective Action Request No 9.** Include information as requests per standard on sections G.1.8.1 - G.1.8.6. In this context it will be relevant to cover and reflect on actual information requested by the standard on species, ecosystem services, and communities.		
G 1.8.1. Globally, regionally or nationally significant concentrations of biodiversity values: a. protected areas b. threatened species c. endemic species d. areas that support significant concentrations of a species during any time in their lifecycle (e.g. migrations, feeding grounds, breeding areas).	1, 2, 9-13, 43, 44, 52	DR	See CAR in Section G.1.8	**CAR 9**	☑
G.1.8.2. Globally, regionally or nationally significant large landscape-level areas where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance;	1, 2, 9-13, 43, 44, 52	DR	See CAR in Section G.1.8	**CAR 9**	☑
G.1.8.3. Threatened or rare ecosystems;	1, 2	DR	See CAR in Section G.1.8	**CAR 9**	☑
G.1.8.4. Areas that provide critical ecosystem services (e.g., hydrological services, erosion control, fire control);	1, 2, 60, 61	DR	See CAR in Section G.1.8	**CAR 9**	☑
G.1.8.5. Areas that are fundamental for meeting the basic needs of local communities (e.g., for essential food, fuel, fodder, medicines or building materials without readily available alternatives); and	1, 2, 60, 61	DR	See CAR in Section G.1.8	**CAR 9**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
G.1.8.6. Areas that are critical for the traditional cultural identity of communities (e.g., areas of cultural, ecological, economic or religious significance identified in collaboration with the communities).	1, 2	DR	See CAR in Section G.1.8	**CAR 9**	☑
G.2. Baseline Projections					
G.2.1. Describe the most likely land-use scenario in the absence of the project following IPCC 2006 GL for AFOLU or a more robust and detailed methodology, describing the range of potential landuse scenarios and the associated drivers of GHG emissions and justifying why the land-use scenario selected is most likely.	1, 2, 14, 22-25, 37, 59	DR,I	In the PDD and as per onsite discussion it was confirmed that the baseline is continued forest management. Thus, the land use would be forest. It was also indicated by project staff that protection area will remain unchanged. No information on more specific land use scenarios currently provided in the PDD. However, additional Excel overviews include information on future growth (per forest stand). Thus, the baseline estimates include an evaluation of what is harvestable in the stands. Expected harvests have been evaluated based on expert opinion in cooperation with the forest administration. **Clarification Request 2.** Further confirmation / evidence is to be provided (i.e. based on historic inventory and harvest data and / or by forest administration) which sustains the assumption that the estimated baseline growth actually is equal to what would have been harvested under the baseline. **Corrective Action Request No 10.** A methodological approach for the baseline shall be developed and further documented in the PDD (IPCC or more detailed) that considers historic harvests or a benchmark. (Compare CR 2 on related evidence). Reflect on drivers.	**CR 2** **CR 3** **CAR 10** **CAR 11**	FAR 1

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			Corrective Action Request No 11. In order to be able to update the baseline estimates as part of monitoring and within a timeline to be defined (i.e. every 5 years), the baseline needs to be monitored. Therefore, baseline monitoring shall be included and parameters on inventory data, and related changes need to be included to the monitoring section. **Clarification Request 3.** Clarify how it is dealt with potential non continuation and non-permanence of the project. In this context also clarify how it is dealt with the identified risks, i.e. by storms.		
G.2.2. Document that project benefits would not have occurred in the absence of the project, explaining how existing laws or regulations would likely affect land use and justifying that the benefits being claimed by the project are truly 'additional' and would be unlikely to occur without the project.	1, 2, 22-25, 37, 59	DR	Baseline benefits are not indicated in the PDD. However, the baseline benefits would be the continuous provision of ecosystem services as currently and over last decades already provided. This is considered evident by the audit team based on the general project design which in its core consists of reduced harvesting. The audit team noted that regulations are enforced by the forest administration, which actually defined allowable harvests in the baseline. It is credible that the project is achieving additional effects if the assumptions on the baseline can be fully sustained. It is considered credible that the motive for reduced harvesting is the generation of income from carbon. **Corrective Action Request No 12.** Include baseline benefits as per G.2.2 to PDD. Reflect on aspect of regulatory impacts. **Corrective Action Request No 13.**	**CAR 12** **CR 4**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			Include information on the exact starting date of the project into PDD and provide corresponding evidence. **Clarification Request 4.** As valuable reference, include information how it is dealt with potential non continuation and non-permanence in the context of this project.		
G.2.3. Calculate the estimated carbon stock changes associated with the 'without project' reference scenario described above. This requires estimation of carbon stocks for each of the land-use classes of concern and a definition of the carbon pools included, among the classes defined in the IPCC 2006 GL for AFOLU.	1, 2, 14, 22-25, 37, 59	DR,I	The considered pools are above ground and below ground biomass. It is considered credible that other pools would increase less in the baseline than in the project scenario and are therefore conservatively excluded. **Corrective Action Request No 14.** The calculation of carbon stock changes in the baseline scenario needs to be explained in further detail and included in further detail into the PDD. **Corrective Action Request No 15.** Assure that only stocked forest area as defined as project area is used for the baseline and project calculations. **Corrective Action Request No 16.** Conservativeness of BEF on level of grouped species shall be sustained in the PDD.	**CAR 14** **CAR 15** **CAR 16**	☑
G.2.3.1 The timeframe for this analysis can be either the project lifetime (see G3) or the project GHG accounting period, whichever is more appropriate.	1, 2	DR,I	Timeframe of project lifetime and crediting period is 30 years.	☑	☑
G.2.3.2 Estimate the net change in the emissions of non-CO2 GHG emissions such as CH4 and N2O in the 'without project' scenario. Non-CO2 gases must be included if they are likely to account for more than 5% (in terms of CO2-equivalent) of the project's overall GHG impact over each monitoring period	1, 2	DR,I	No burning of material according to existing regulations. No treatment of soils. No use of fertilizer allowed in forests. It is therefore credible that non-CO_2 gases will not be relevant in this project.	☑	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
G.2.3.3 Projects whose activities are designed to avoid GHG emissions (such as those reducing emissions from deforestation and forest degradation (REDD), avoiding conversion of non-forest land, or certain improved forest management projects) must include an analysis of the relevant drivers and rates of deforestation and/or degradation and a description and justification of the approaches, assumptions and data used to perform this analysis. Regional-level estimates can be used at the project's planning stage as long as there is a commitment to evaluate locally-specific carbon stocks and to develop a project-specific spatial analysis of deforestation and/or degradation using an appropriately robust and detailed carbon accounting methodology before the start of the project.	1, 2, 14, 22-25, 37, 59	DR	In the corresponding PDD section one general driver is included – price of wood. No further analysis i.e. on stand level provided. However, in light of analysis onsite main criteria for baseline harvests also seem to be yield levels and the allowed harvest (as defined by forest administration) Compare CAR 10 and CR 2.	**CAR 10 and CR 2**	FAR 1
G.2.4. Describe how the 'without project' reference scenario would affect communities in the project zone, including the impact of likely changes in water, soil and other locally important ecosystem services.	1, 2	DR, I	It is credible that there is no substantial impacts on communities in the zone as forest functions will stay the same in baseline and project. It was clarified by OAK that there is currently no direct payments to local members of the OAK in the communities (17.000 persons) which might be impacted negatively by not-realized harvesting. § 3 of the OAK statutes require that good management is done by OAK, including forests. CO_2 is seen as one option to diversify forest "products". **Clarification Request 5.** Clarify if higher stocks in protection forest ("Schutzwald") may negatively impact corresponding protection functions.	**CR 5**	☑
G.2.5. Describe how the 'without project' reference scenario would affect biodiversity in the project zone (e.g., habitat availability, landscape connectivity and	1, 2	DR	In the baseline lower stock volumes in forests would be arrived, less dead wood would be present in the stands.	**CAR 17**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
threatened species).			In general, the audit team considers that higher average stocks are closer to natural conditions as managed forests are usually maintained with a representation of young stands above average. **Corrective Action Request No 17.** Describe the impacts on biodiversity of the baseline / harvesting focused approach in the PDD.		
G.3. Project Design & Goals					
G.3.1. Provide a summary of the project's major climate, community and biodiversity objectives.	1, 2	DR	Major goals are to sequester carbon and generate additional income for OAK. It is The effect on biodiversity will be positive due to less impacts from harvesting **Corrective Action Request No 18.** Clarify project goal for "community" in the PDD. Currently this is described for OAK. Clarify the actual project goal in the field of biodiversity.	**CAR 18**	☑
G.3.2. Describe each project activity with expected climate, community and biodiversity impacts and its relevance to achieving the project's objectives.	1, 2	DR, I	Less harvesting is the main action of this project. No other project actions are planned. In the onsite visit, the OAK management indicated that staff will be maintained nonetheless as more distributed and less intense harvests are scheduled.	☑	☑
G.3.3. Provide a map identifying the project location and boundaries of the project area(s), where the project activities will occur, of the project zone and of additional surrounding locations that are predicted to be impacted by project activities (e.g. through leakage).	1, 2	DR,I	An overview map is provided in the PDD. **Clarification Request 6.** Provide more detailed maps with legend and coordinate system which only includes the project area (with actually reduced harvesting) and ownership area. (CR overlaps with CAR 3	**CR 6**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			above)		
G.3.4. Define the project lifetime and GHG accounting period and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.	1, 2	DR	Project lifetime is defined as 30 years. Carbon accounting is scheduled for this timeframe as well. There is no difference with accounting. *Note:* *Carbon accounting is initially done for fixed baseline time, i.e. 5-10 years according to baseline approach to be defined. Only this timeframe will be covered in validation report.*	☑	☑
G.3.5. Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures adopted to mitigate these risks.	1, 2	DR	No community and biodiversity risk are identified in PDD. For community risks, this is considered sustained as benefits remain the same in the baseline and project scenario. In regard to climate benefits: Storm impact on stands is identified as the major risk. In the onsite visit it was clarified that mitigation based on silvicultural practices includes less intense harvest interventions. It is commonly known in forestry that harvests of more than i.e. 25-30 m^3 / ha increases the risk of storm impacts in stands. This is actively avoided in regular forest management by low impact and more frequent logging as confirmed in interviews during the onsite visit. However, the history of storms has clearly shown that these natural impacts remain a substantial risk to biomass/stocks present in the stands. This will remain also in the project context. **Corrective Action Request No 19.** Identify risks to biodiversity in line with additional project benefits identified previously.	**CAR 19**	☑
G.3.6. Demonstrate that the project design includes spe-	1, 2	DR	This mainly applies to the category of protection	**CAR 20**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
cific measures to ensure the maintenance or enhancement of the high conservation value attributes identified in G1 consistent with the precautionary principle.			forest (Schutzwald). This is regulated in detail in the following document: Sustainability and monitoring of success in protection forest (Nachhaltigkeit und Erfolgskontrolle im Schutzwald). **Corrective Action Request No 20.** Define specific measures of project to maintain and enhance HCV as per G.1.		
G.3.7. Describe the measures that will be taken to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime.	1, 2	DR, I	The track record and history of OAK as organisation was discussed during the onsite visit. OAK as per statutes cannot sell the forests. Long-existing OAK and settled ground ownership are key aspects in regard to the likelihood that project impacts may survive project lifetime. **Corrective Action Request No 21.** Clarify benefits beyond project lifetime in the PDD.	**CAR 21**	☑
G.3.8. Document and defend how communities and other stakeholders potentially affected by the project activities have been identified and have been involved in project design through effective consultation, particularly with a view to optimizing community and stakeholder benefits, respecting local customs and values and maintaining high conservation values. Project developers must document stakeholder dialogues and indicate if and how the project proposal was revised based on such input. A plan must be developed to continue communication and consultation between project managers and all community groups about the project and its impacts to facilitate adaptive management throughout the life of the project.	1, 2	DR, I	Stakeholders are defined based on a previous FSC certification process. The project participant considers that the same stakeholder process is sufficient as the stakeholders are the same. The audit team considers this approach adequate. However, “FSC stakeholders” may not be aware of the CCBA process and project. **Corrective Action Request No 22.** The following remains pending (and to be documented in the PDD). • Inform stakeholders on CCBA project and provide option to comment. Document stakeholder dialogues and indicate if and how the project proposal was revised based on such input. • A plan must be developed to continue	**CAR 22**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			communication and consultation between project managers and all community groups about the project and its impacts to facilitate adaptive management throughout the life of the project.		
G.3.9. Describe what specific steps have been taken, and communications methods used, to publicize the CCBA public comment period to communities and other stakeholders and to facilitate their submission of comments to CCBA. Project proponents must play an active role in distributing key project documents to affected communities and stakeholders and hold widely publicized information meetings in relevant local or regional languages.	1, 2	DR	The commenting option has been published by CCBA via the climate-l newsletter. See above. Mail on information of stakeholders pending.	**CAR 22**	☑
G.3.10. Formalize a clear process for handling unresolved conflicts and grievances that arise during project planning and implementation. The project design must include a process for hearing, responding to and resolving community and other stakeholder grievances within a reasonable time period. This grievance process must be publicized to communities and other stakeholders and must be managed by a third party or mediator to prevent any conflict of interest. Project management must attempt to resolve all reasonable grievances raised, and provide a written response to grievances within 30 days. Grievances and project responses must be documented.	1, 2	DR, I	A grievance process was indicated to be established based on FSC certification. **Corrective Action Request No 23.** Formalize a clear process and responsibilities for handling unresolved conflicts and grievances that arise during project planning and implementation. Assure compliance with CCBA requirement as per G.3.10, i.e. in regard to response times. Besides making available the procedure, assure update of PDD.	**CAR 23**	☑
G.3.11. Demonstrate that financial mechanisms adopted, including projected revenues from emissions reductions and other sources, are likely to provide an adequate flow of funds for project implementation and to achieve the anticipated climate, community and biodiversity benefits.	1, 2	DR	This has been discussed in the initial PDD which includes the details on the project costs. No mayor project costs foreseen by the project as it is based on reduced harvesting.	☑	☑

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	G.4. Management Capacity					
G.4.1.	Identify a single project proponent which is responsible for the project's design and implementation. If multiple organizations or individuals are involved in the project's development and implementation the governance structure, roles and responsibilities of each of the organizations or individuals involved must also be described.	1, 2	DR	Dr. Lüscher, OAK, is in charge of the project team. The structure of the project team is described in the PDD.	☑	☑
G.4.2.	Document key technical skills that will be required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations will be partnered with to support the project or have a recruitment strategy to fill the gaps.	1, 2	DR	The interview with Dr Lüscher and local foresters have sustained that local employees are trained forestry staff. Also currently they support in inventory work. Internal reports give an overview of trained staff.	☑	☑
G.4.3.	Include a plan to provide orientation and training for the project's employees and relevant people from the communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide range of people in the communities, including minority and underrepresented groups. Identify how training will be passed on to new workers when there is staff turnover, so that local capacity will not be lost.	1, 2	DR	The PDD indicates that inventory work of staff remains the same. Same in silvicultural measures. **Corrective Action Request No 24.** Include a plan to provide orientation and training for the project's employees and relevant people from the communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation	**CAR 24**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
G.4.4. Show that people from the communities will be given an equal opportunity to fill all employment positions (including management) if the job requirements are met. Project proponents must explain how employees will be selected for positions and where relevant, must indicate how local community members, including women and other potentially underrepresented groups, will be given a fair chance to fill positions for which they can be trained.	1, 2	DR	Interviews with employees have sustained that they are hired from the region.	☑	☑
G.4.5. Submit a list of all relevant laws and regulations covering worker's rights in the host country. Describe how the project will inform workers about their rights. Provide assurance that the project meets or exceeds all applicable laws and/or regulations covering worker rights and, where relevant, demonstrate how compliance is achieved.	1, 2	DR	Reference to legal setting on workers right in Switzerland is given. National requirements fulfil the requirements as per CCBA. No legal disputes on non-compliance were detected. **Corrective Action Request No 25.** Include to PDD the relevant information from FSC compliance on workers' rights.	**CAR 25** **CAR 26**	☑
G.4.6. Comprehensively assess situations and occupations that pose a substantial risk to worker safety. A plan must be in place to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks will be minimized using best work practices.	1, 2	DR	**Corrective Action Request No 26.** Include relevant information on information of Risks (UVV). Include assessment of risks and a plan to document what is being done to minimize those risks.	**CAR 26**	☑
G.4.7. Document the financial health of the implementing organization(s) to demonstrate that financial resources budgeted will be adequate to implement the project.	1, 2	DR	The financial situation of the project participant is described in the PDD, in particular over the last 5 years. The organization is operational since the 12th century.	☑	☑

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	G.5. Legal Status and Property Rights					
G.5.1.	Submit a list of all relevant national and local laws and regulations in the host country and all applicable international treaties and agreements. Provide assurance that the project will comply with these and, where relevant, demonstrate how compliance is achieved.	1, 2, 3-9	DR	Overview on forest legislation included. Additional legal framework indicated. Assurance of compliance with key legal requirements is assured through regular forest management permits and regular interaction with forest administration.	☑	☑
G.5.2.	Document that the project has approval from the appropriate authorities, including the established formal and/or traditional authorities customarily required by the communities.	1, 2, 36, 77	DR	The PDD provides the information that the project works within the legal framework of the appropriate authorities. **Clarification Request 7.** Clarify in the PDD, if the reduced harvesting as envisioned by the project may oppose legal requirements (i.e. for protection forest / Schutzwald). Include legal compliance into monitoring.	**CR 7**	☑
G.5.3.	Demonstrate with documented consultations and agreements that the project will not encroach uninvited on private property, community property, or government property and has obtained the free, prior, and informed consent of those whose rights will be affected by the project.	1, 2, 3-9	DR	The project is carried out on property of OAK. The requirements are met.	☑	☑
G.5.4.	Demonstrate that the project does not require the involuntary relocation of people or of the activities important for the livelihoods and culture of the communities. If any relocation of habitation or activities is undertaken within the terms of an agreement, the project proponents must demonstrate that the agreement was made with the free, prior, and informed consent of those concerned and includes provisions for just and fair compensation.	1, 2, 3-9	DR	Based on the project design it is evident that no relocation of people is required as there is no people living in the project area.	☑	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
G.5.5. Identify any illegal activities that could affect the project's climate, community or biodiversity impacts (e.g., logging) taking place in the project zone and describe how the project will help to reduce these activities so that project benefits are not derived from illegal activities.	1, 2, 3-9	DR	It is evident that there are no illegal activities in Switzerland putting the project at threat. Requirements are met.	☑	☑
G.5.6. Demonstrate that the project proponents have clear, uncontested title to the carbon rights, or provide legal documentation demonstrating that the project is undertaken on behalf of the carbon owners with their full consent. Where local or national conditions preclude clear title to the carbon rights at the time of validation against the Standards, the project proponents must provide evidence that their ownership of carbon rights is likely to be established before they enter into any transactions concerning the project's carbon assets.	1, 2, 3-9	DR, I	The author Zimmermann indicates that contracts regarding the sales of carbon certificates may be agreed upon in Switzerland. Statements by the national authorities are available, which indicate that VER projects may be carried out. The above are considered indicators for carbon rights resting with land and forest owner. National accounting may be viewed as indicator for carbon rights being claimed by the state nonetheless. However, there is no full scale due diligence on this matter possible as part of a validation. The project area is included to national Kyoto accounting. Indirect double counting is likely to occur with national level accounting in the UNFCCC framework. **Clarification Request 8.** While it is not fully clear that carbon rights rest with the participant, clarify with CCBA if projects in industrialized countries (Annex I, UNFCCC) are accepted (double counting).	**CR 8** **CAR 27**	(☑) (*see non-compliance of CCBA criterion CL.1.5*)

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	CL. Climate Section					
	CL.1. Net Positive Climate Impacts					
CL.1.1.	Estimate the net change in carbon stocks due to the project activities using the methods of calculation, formulae and default values of the IPCC 2006 GL for AFOLU or using a more robust and detailed methodology. The net change is equal to carbon stock changes with the project minus carbon stock changes without the project (the latter having been estimated in G2). This estimate must be based on clearly defined and defendable assumptions about how project activities will alter GHG emissions or carbon stocks over the duration of the project or the project GHG accounting period.	1, 2, 22-25, 37,	DR	The UNFCCC methodology AR-AMS0001 was used partially in the CCBA PDD. As requested by the CCBA standard, formulas from IPCC 2006, GL for AFOLU can be used. However, it shall not be referred only to the methodology AR-AMS0001, as this is a small-scale methodology and applicable only for afforestation/reforestation. Hence, applicability to this project is not fully sustained. The methodology aspect was raised already in baseline section of this table. Calculations are provided in the PDD. Wood density of 0.384 and BEF of 1.46-1.70 is provided for conifers, WD of 0.556, BEF of 1.46-1.70 for broadleaves. The BEFs include below-ground biomass **Corrective Action Request No 27.** Update of emission reduction calculations necessary in line with methodology / baseline updates (compare CARs and CR in section G). Include column into the PDD with all relevant sources, and clarify applicability of BEF approach.	**CAR**	☑
CL.1.2.	Estimate the net change in the emissions of non-CO_2 GHG emissions such as CH_4 and N_2O in the with and without project scenarios if those gases are likely to account for more than a 5% increase or decrease (in terms of CO_2-equivalent) of the project's overall GHG emissions reductions or removals over each monitoring period.	1, 2	DR	No non-CO_2 GHG emissions are foreseen or likely to occur in the project.	☑	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
CL.1.3. Estimate any other GHG emissions resulting from project activities. Emissions sources include, but are not limited to, emissions from biomass burning during site preparation, emissions from fossil fuel combustion, direct emissions from the use of synthetic fertilizers, and emissions from the decomposition of N-fixing species.	1, 2	DR	No other significant GHG emissions sources are expected in the project. The only project activities are reduced harvesting which does not generate emissions. This is credible and evident.	☑	☑
CL.1.4. Demonstrate that the net climate impact of the project is positive. The net climate impact of the project is the net change in carbon stocks plus net change in non-CO_2 GHGs where appropriate minus any other GHG emissions resulting from project activities minus any likely project-related unmitigated negative offsite climate impacts (see CL2.3).	1, 2	DR	Net impacts are considered to be positive, if the project is implemented as scheduled.	☑	☑
CL.1.5. Specify how double counting of GHG emissions reductions or removals will be avoided, particularly for offsets sold on the voluntary market and generated in a country with an emissions cap.	1, 2	DR	See CR in section G.5.6.	**See G.5.6**	Not compliant
CL.2. Offsite Climate Impacts ("Leakage")					
CL.2.1. Determine the types of leakage that are expected and estimate potential offsite increases in GHGs (increases in emissions or decreases in sequestration) due to project activities. Where relevant, define and justify where leakage is most likely to take place.	1, 2, 14-17	DR	In the initial PDD leakage is not considered to be relevant. The audit team considers that the reduced harvesting as promoted by the project may cause diffuse leakage effects - caused by increased harvesting in other areas. **Corrective Action Request No 28.** Develop an approach how to address potential leakage (market leakage due to less harvesting). Also include corresponding information on leakage in section CL.2.2 (documented leakage mitigation activities), and subtract relevant leakage effects from estimated net emission reductions (CL 2.3).	**CAR 28**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
CL.2.2. Document how any leakage will be mitigated and estimate the extent to which such impacts will be reduced by these mitigation activities.	1, 2, 14-17	DR	*See CL.3.1 above*	**CAR 28**	☑
CL.2.3. Subtract any likely project-related unmitigated negative offsite climate impacts from the climate benefits being claimed by the project and demonstrate that this has been included in the evaluation of net climate impact of the project (as calculated in CL1.4).	1, 2, 14-17	DR	*See CL 3.1 above*	**CAR 28**	☑
CL.2.4. Non-CO_2 gases must be included if they are likely to account for more than a 5% increase or decrease (in terms of CO2-equivalent) of the net change calculations (above) of the project's overall off-site GHG emissions reductions or removals over each monitoring period.	1, 2, 14-17	DR	Non-CO_2 gases are not relevant in the context of the present project design.	☑	☑
CL.3. Climate Impact Monitoring					
CL.3.1. Develop an initial plan for selecting carbon pools and non-CO2 GHGs to be monitored, and determine the frequency of monitoring.	1, 2	DR, I	**Corrective Action Request No 29.** A monitoring plan with defined parameters needs to be included in the PDD. • Sections in monitoring plan shall be project, baseline and leakage. • Reflect on different pools in this monitoring plan (above and belowground biomass; dead wood, soil and litter are conservatively excluded). Note: In this section also peat is mentioned (in difference to section G). Exclude or clarify impact on sites with organic soils • Frequency shall be defined clearly for all parameters (no time frames, but clear minimum requirements; otherwise consistent explanations). Take into account the overall timeframes of crediting period / inventory timeframes, not allowing postponed harvest-	**CAR 29**	FAR 1

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			ing beyond regular levels. • Reflect in monitoring plan on the tracking of impacts by forest hazards. • Indicate the relevant field measurements necessary for this, including corresponding procedures. • Provide information if the monitoring plan is considered the final version (if not, assure consistency with starting date)		
Potential pools include aboveground biomass, litter, dead wood, belowground biomass, wood products, soil carbon and peat. Pools to monitor must include any pools expected to decrease as a result of project activities, including those in the region outside the project boundaries resulting from all types of leakage identified in CL2.	1, 2	DR	See CAR above	**CAR 29**	☑
A plan must be in place to continue leakage monitoring for at least five years after all activity displacement or other leakage causing activity has taken place.	1, 2	DR	See CAR above	**CAR 29**	☑
Individual GHG sources may be considered 'insignificant' and 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-equivalent benefits generated by the project.	1, 2	DR	See CAR above. No other relevant emission sources are identifiable.	**CAR 29**	☑
Non-CO2 gases must be included if they are likely to account for more than 5% (in terms of CO2-equivalent) of the project's overall GHG impact over each monitoring period.	1, 2	DR, I	Non-CO_2 gases are not relevant in the context of the present project design.	☑	☑
Direct field measurements using scientifically robust sampling must be used to measure more significant elements of the project's carbon stocks. Other data must be suitable to the project site and specific forest type.	1, 2	DR	See CAR above	**CAR 29**	FAR 1

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
CL.3.2. Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.		1, 2	DR	See CAR above	**CAR 29**	FAR 1
CM.	**CM. Community Section**					
	CM.1. Net Positive Community Impacts					
CM.1.1. Use appropriate methodologies to estimate the impacts on communities, including all constituent socio-economic or cultural groups such as indigenous peoples (defined in G1), resulting from planned project activities. A credible estimate of impacts must include changes in community well-being due to project activities and an evaluation of the impacts by the affected groups. This estimate must be based on clearly defined and defendable assumptions about how project activities will alter social and economic well-being, including potential impacts of changes in natural resources and ecosystem services identified as important by the communities (including water and soil resources), over the duration of the project. The 'with project' scenario must then be compared with the 'without project' scenario of social and economic well-being in the absence of the project (completed in G2). The difference (i.e., the community benefit) must be positive for all community groups.		1, 2	DR, I	The regular forest operations already generate mutual benefits. In the onsite visit it was confirmed that in broad terms there is not going to be a substantial change on the "community impacts". As identified in earlier sections the population potentially impacted by the project are those people within the project zone that live in the vicinity of the project area, and the citizens of the "Kanton" that are actual members of the OAK. For these groups the impacts are neutral (maintained to the same, high level) to slightly positive, as the economic benefits from the forests are diversified – once income from (non-harvested) wood is substituted by carbon. The latter may be considered beneficiary from an economic point of view – and with that also generating very slight benefits for the associated community members. Therefore the requirements are considered to be complied by the project. **Corrective Action Request No 30.** Adapt the PDD in light of the onsite indications	**CAR 30**	☑

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			by the project owner on community impacts, excluding the strong emphasis on economic benefits.		
CM.1.2. Demonstrate that no High Conservation Values (HCV) identified in G1.8.4-6 will be negatively affected by the project – which are of importance to the communities.	1, 2	DR, I	Areas defined to be considered as HCV in the project context remain to be confirmed in the PDD. Compare CAR above. As indicated by the project team only some minor grazing in forest area occurs in some of the "protection area". The project measures do otherwise not impact the agricultural activities as taken forward by the local population due to the otherwise strict division in land use between agricultural and forest areas.	☑	☑
CM.2. Offsite Community Impacts					
CM.2.1. Identify any potential negative offsite stakeholder impacts that the project activities are likely to cause.	1, 2	DR	No potential negative offsite stakeholder impacts are expected by the PP. In light of the project design the audit team considers this credible.	☑	☑
CM.2.2. Describe how the project plans to mitigate these negative offsite social and economic impacts.	1, 2	DR	Not applicable	☑	☑
CM.2.3. Demonstrate that the project is not likely to result in net negative impacts on the well-being of other stakeholder groups.	1, 2	DR	Not applicable as no negative impacts are indentified.	☑	☑
CM.3. Community Impact Monitoring					
CM.3.1. Develop an initial plan for selecting community variables to be monitored and the frequency of monitoring and reporting to ensure that monitoring variables are directly linked to the project's community development objectives and to anticipated impacts (posi-	1, 2	DR	The PDD includes information that there is no impact monitoring foreseen on the community level. Monitoring is a standard requirement. **Corrective Action Request No 31.** Include a monitoring plan of "community" im-	**CAR 31**	☑

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	tive and negative).			pacts in the PDD. Also reflect on requirements of section CM.3.2 (effectiveness for HCV areas) and CM 3.3. (final monitoring plan and its publication)		
CM.3.2.	Develop an initial plan for how they will assess the effectiveness of measures used to maintain or enhance High Conservation Values related to community well-being (G1.8.4-6) present in the project zone.	1, 2	DR	See CAR above	**CAR 31**	☑
CM.3.3.	Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the Standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.	1, 2	DR	See CAR above	**CAR 31**	☑
B.	**B. Biodiversity Section**					
	B.1. Net Positive Biodiversity Impacts					
B.1.1.	Use appropriate methodologies to estimate changes in biodiversity as a result of the project in the project zone and in the project lifetime. This estimate must be based on clearly defined and defendable assumptions. The 'with project' scenario should then be compared with the baseline 'without project' biodiversity scenario completed in G2. The difference (i.e. the net biodiversity benefit) must be positive.	1, 2	DR	In the PDD reference is taken to other federal studies on different aspects of biodiversity. Furthermore the earlier mentioned Forest Reserves are indicated to be relevant. As the main project impact is going to be elevated stocks the biodiversity impacts may also be triggered by this change. **Corrective Action Request No 32.** A concrete methodological approach remains to be developed and described in the PDD based on which changes in biodiversity have been estimated. Conclude on the net benefits in regard to biodiversity.	**CAR 32**	FAR 2

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
B.1.2. Demonstrate that no High Conservation Values identified in G1.8.1-3 will be negatively affected by the project.	1, 2	DR	During the onsite visit it was confirmed that as part of the project that "areas of protections" will remain untouched. If any, they will be extended. **Corrective Action Request No 33.** Update section B.1.2 in light of refined and consolidated definitions of the HCVs of the project.	**CAR 33**	☑
B.1.3. Identify all species to be used by the project and show that no known invasive species will be introduced into any area affected by the project and that the population of any invasive species will not increase as a result of the project.	1, 2	DR, I	No non-native species will be used. No tree planting foreseen by the reduced logging project.	☑	☑
B.1.4. Describe possible adverse effects of non-native species used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Project proponents must justify any use of non-native species over native species.	1, 2	DR	No non-native species will be used.	☑	☑
B.1.5. Guarantee that no GMOs will be used to generate GHG emissions reductions or removals.	1, 2	DR, I	No GMOs species will be used in the project. No tree planting foreseen by the reduced logging project. All existing tree species in the forest are those part of the natural vegetation.	☑	☑
B.2. B.3. Offsite Biodiversity Impacts					
B.3.1. Identify potential negative offsite biodiversity impacts that the project is likely to cause.	1, 2	DR	No potential negative offsite biodiversity effects are expected. This assumption is defendable based on the project design.	☑	☑
B.3.2. Document how the project plans to mitigate these negative offsite biodiversity impacts.	1, 2	DR	Not applicable as there is not negative impacts.	☑	☑
B.3.3. Evaluate likely unmitigated negative offsite biodiversity impacts against the biodiversity benefits of the project within the project boundaries. Justify and demonstrate that the net effect of the project on bio-	1, 2	DR	Not applicable	☑	☑

CCBA Requirements		Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
	diversity is positive.					
B.4.	**B.5. Biodiversity Impact Monitoring**					
B.5.1.	Develop an initial plan for selecting biodiversity variables to be monitored and the frequency of monitoring and reporting to ensure that monitoring variables are directly linked to the project's biodiversity objectives and to anticipated impacts (positive and negative).	1, 2	DR	In the initial PDD it was only indicated that area of protection and FSC certification will be tracked. During the onsite visit it was discussed that the rather small changes in carbon stocks as scheduled by the project will make it difficult that the impacts are going to be actually measurable. Measuring is potentially not sensitive enough for small changes. In the onsite visit it was clarified that via the "reserves" a monitoring concept will be established as proxy for biodiversity. In general, forests in the project area under the project scenario will be slightly denser and with more old growth – as a result of the project. In a forest landscape otherwise dominated by managed forests, it is credible that older, higher stocked forests are closer to nature. **Corrective Action Request No 34.** Biodiversity monitoring needs to be included as per CCBA requirement. Reflect on the effectiveness for HCV (section B.5.2) and clarify status of further monitoring developments (section B.5.3) Note: Develop an initial plan for selecting biodiversity variables to be monitored and the frequency of monitoring and reporting to ensure that monitoring variables are directly linked to the project's biodiversity objectives and to anticipated impacts (positive and negative).	**CAR 34**	FAR 2

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
B.5.2. Develop an initial plan for assessing the effectiveness of measures used to maintain or enhance High Conservation Values related to globally, regionally or nationally significant biodiversity (G1.8.1-3) present in the project zone.	1, 2	DR	See CAR above	**CAR 34**	FAR 2
B.5.3. Commit to developing a full monitoring plan within six months of the project start date or within twelve months of validation against the Standards and to disseminate this plan and the results of monitoring, ensuring that they are made publicly available on the internet and are communicated to the communities and other stakeholders.	1, 2	DR	See CAR above	**CAR 34**	FAR 2
Gold Level Section					
GL1. Climate Change Adaptation Benefits					
1. Identify likely regional climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land-use scenario due to these climate change scenarios in the absence of the project.	1, 2	DR, I	No sufficient information is provided in the initial PDD in regard to the likely regional climate change and climate variability scenarios and impacts. General information on impacts of climate change on Alpine forests has been discussed. **Corrective Action Request 35**: Include the actual references, identify in further detail the impacts / 1.3 and the possibly associated actions of assistance.	**CAR 35 optional**	Optional criteria not met
2. Identify any risks to the project's climate, community and biodiversity benefits resulting from likely climate change and climate variability impacts and explain how these risks will be mitigated.	1, 2	DR, I	More storms and landslides as the main identified risks. During the onsite discussion the relevance of strong and more extreme rains was also discussed. **Corrective Action Request 36**: Specify how indentified risks may impact cli-	**CAR 36 optional**	Optional criteria not met

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
			mate, community and biodiversity benefits and how this will be mitigated.		
3. Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of communities and/or the conservation status of biodiversity in the project zone and surrounding regions.	1, 2	DR, I	In the initial PDD no differentiated information is given. No specific information given on the anticipated impact on communities. Minimal changes in plant composition expected, i.e. on thermophilic forests at lake shores and changed limits between vegetation lines in the higher altitudes. No other information on impacts available. **Corrective Action Request 37**: Specify further information given on the impact of climate change on the well-being of communities and/or the conservation status of biodiversity.	**CAR 37 optional**	Optional criteria not met
4. Demonstrate that the project activities will assist communities and/or biodiversity to adapt to the probable impacts of climate change.	1, 2	DR, I	In the PDD it is stated that there is not going to be other measures of assistance.	Optional criteria not met	
GL2. Exceptional Community Benefits					
1. Demonstrate that the project zone is in a low human development country OR in an administrative area of a medium or high human development country in which at least 50% of the population of that area is below the national poverty line.	1, 2	DR	The criteria as established by CCBA are not considered to be met.	Optional criteria not met	
2. Demonstrate that at least 50% of households within the lowest category of well-being (e.g., poorest quartile) of the community are likely to benefit substantially from the project.	1, 2	DR	See above	Optional criteria not met	
3. Demonstrate that any barriers or risks that might prevent benefits going to poorer households have been identified and addressed in order to increase the probable flow of	1, 2	DR	See above	Optional criteria not met	

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
benefits to poorer households.					
4. Demonstrate that measures have been taken to identify any poorer and more vulnerable households and individuals whose well-being or poverty may be negatively affected by the project, and that the project design includes measures to avoid any such impacts. Where negative impacts are unavoidable, demonstrate that they will be effectively mitigated.	1, 2	DR	See above	Optional criteria not met	
5. Demonstrate that community impact monitoring will be able to identify positive and negative impacts on poorer and more vulnerable groups. The social impact monitoring must take a differentiated approach that can identify positive and negative impacts on poorer households and individuals and other disadvantaged groups, including women.	1, 2	DR	See above	Optional criteria not met	
GL3. Exceptional Biodiversity Benefits					
1. Vulnerability Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site:	1, 2	DR	Insufficient information provided; the criteria is not considered to be met.	Optional criteria not met	
1.1. Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or	1, 2	DR	See above	Optional criteria not met	
1.2. Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs.	1, 2	DR	See above	Optional criteria not met	
2. Irreplaceability A minimum proportion of a species' global population present at the site at any stage of the species' lifecycle according to the following thresholds:	1, 2	DR	Insufficient information provided; the criteria is not considered to be met.	Optional criteria not met	
2.1. Restricted-range species - species with a global range less than 50,000 km2 and 5% of global population at the site; or	1, 2	DR	See above	Optional criteria not met	
2.2. Species with large but clumped distributions - 5% of the global population at the site; or	1, 2	DR	See above	Optional criteria not met	

CCBA Requirements	Ref.	Means of Verification	COMMENTS	Draft Concl	Final Concl
2.3. Globally significant congregations - 1% of the global population seasonally at the site; or	1, 2	DR	See above	Optional criteria not met	
2.4. Globally significant source populations - 1% of the global population at the site;	1, 2	DR	See above	Optional criteria not met	

Industrie Service

Table 2: Requests and Responses from Project Developer

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 1. Currently the document carries different dates. Assure consistency of dates of document.	G.1.1	Project participant 30. April 2010 The date of the PDD is 26 February 2010. Audit team 18 May, 2010: The document is dated 26 February 2010. Check for document version inconsistances: front page indicates version 3, page 7 indicates version 2. Project participant 1. July 2010 Version 4 and date 01.07.2010 are indicated on front page and page 7. Audit team 20 August 2010 Consistency of version and dates of the PDD has been achieved by the update. Request covered	☑
Corrective Action Request No 2. Main forest vegetation types shall be defined and characterized in further detail and corresponding data shall be included to the PDD.	G.1.2	Project participant 30. April 2010 There is not a complete map of the forest types. The publication is on the forest types that occur in the Canton Schwyz and how they can be identified in the field by the local foresters (key). The Beech Forests (Luzulo fagetum) consists of 18 sub forest communities The Beech-Fir-Forests (Abieti Fagion) consist of 12 sub forest communities The Maple-Ash-Forests (Alno Fraxinion) consist of 8 sub forest communities The Maple/Linden-Forests (Lunario-Acerion/Tilion) consist of 9 sub forest communities The subalpine Spruce Forests / mountain Fir-Spruce-Forests (Vaccinio Piceion / Abieti-Piceion) consist of 20 sub forest communities Ordinary Pine / Mountain Pine / Oak – forests (Erico-Pinion / Dicrano-Pinion / Parts of Vaccinio-Pinion) consist of 11 sub forest communities Audit team 18 May, 2010: - Include information on the types and condition of the vegetation which is specific for the project area.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		- Provide the references used for the description of vegetation. - Provide an explanation on sub-forest communities mentioned in the CCB PDD. (Ref 53 not found in the CD). - Include also reference to the soil conditions in the project area to section 1.1 Project participant 1. July 2010 More detailed information on the forest types, condition and soils is included in the PDD. Ref 71 is now included. This is a description of the forest types according to the Swiss system of phyto sociological types. The vegetation type indicates all main ecological parameters of the forest spot (elevation, geomorphology, soil, climate, water etc.). Ref 53 is the specific application of the Swiss system of forest types to the conditions of the OAK Schwyz (two A4 folder). It was provided during onsite visit. Audit team 20 August 2010 PDD has been updated with further information on the detailed forest types which specifies the previously already indentified broader forest classes. Otherwise it is stated that there is “not a complete map of the forest types”…and that “all forest types occur in the project area”. Geographic distribution of these forest categories or types within the project area not indicated specifically for the project. Without this distribution of forest categories or types in the project areas is not traceable in the PDD. (Same applies for the soil conditions, which are connected to forest conditions) Project participant 1. July 2010 The distribution of the forest on elevation and inclination is included to the PDD. Those parameters represent the main ecological parameters for the forest types. Audit team 1 Sep 2010: The differentiation of forests included in the PDD is productive and non-productive. No information on areas for different vegetation categories / types has been included to the PDD. The request remains open. Project participant 13. September 2010 The vegetation types follow the main criteria of elevation and slope. The graph-	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		ics now included in the PDD show the distribution to those categories. Audit team 27 September 2010 The main forest types are described in the PDD. Their occurrence depends on the altitude. A respective distribution (in ha) is provided in the PDD as a graph. Request closed.	
Corrective Action Request No 3. More detailed boundary maps shall be included indicating the forest /project area and the project zone. The differentiation of project area and project zone shall also become clearer in the corresponding text elements. Maps of the forest area shall be included to PDD indicating the number of management unit. Areas of different "functions" shall be visualized.	G.1.3	Project participant 30. April 2010 A map is inserted in the PDD showing all forest compartments and numbers. A list of all compartments is added showing the Number, the function, Commune, project area (allowable area), existing forest nature reserves, special forest reserves, non productive forests and the total area. Audit team 18 May, 2010: - The distinction between the project area and project zone is still not clear. Provide a clear distinction between the project zone and project area in the text and maps. (See footnotes 3 and 4 in the CCB Standards 2nd ed.). - Ensure consistency regarding the above and other chapters of the PDD. Chapter G.1.5 seems to refer to the Canton Schwyz as the project zone but the information is from the County Schwyz; also section G.1.7 indicates that the project area is the same as the project zone. - The labelling gives the impression that there is only one compartment. Indicate the ranges per color if it is more than one. Project participant 1. July 2010 The majority of the forests are located in the canton of Schwyz in the communities of Arth, Lauerz, Ingenbohl-Brunnen, Morschach, Riemenstalden, Muotathal, Illgau, Schwyz, Oberberg and Unteriberg, Alpthal, Rothenthurm, Sattel, Steinen and Steinerberg and smaller areas are found in the canton of Zug in the communities of Zug, Unterägeri and Oberägeri. Those communes form the county and the project zone. The map of the project area is explained more in detail. Audit team 20 August 2010 The maps have been updated. Boundaries are defined for project area and zone. Management units / Compartments are labelled Functions of forests indicated through labelling. Request covered.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 4. Data on inventory from reference should be incorporated to PDD with English headers. (Schmidtke H. 2006: Baseline Study. Potential of CO2-sinks in a large area forestry enterprise. 41 pp)	G.1.4	Project participant 30. April 2010 Table on inventory results from Ref 21 with headers in English language is inserted in the PDD. Audit team 18 May, 2010: Data on inventory not found in the PDD as requested. Only a brief overview on area per type of compartment was included. Project participant 1. July 2010 Annex 2 with tables described was added to the PDD in PDF. This contains information per each compartment on date of the inventories (Column J), Carbon stock (column Y and Z for conifers and broadleaf trees in t CO_2). Audit team 20 August 2010 An Annex to the PDD has been composed that indicates compartment specific stocks for broadleaf trees and conifers for 2005. The following aspect interrelated to stocks and starting date (CAR 13) remains unclear: The starting date is end of 2004. Stocks are dated 2005 Therefore it remains unclear if the stocks indicated represent the stocks prior to starting date. Project participant 21. August 2010 The data represent the carbon stocks at the beginning of year 2005. Project start 01.12.2004 is only a technical difference for the agricultural year 2005 starts with 01 Dec 2004. Because in winter times no trees grow and harvest is very limited the carbon stock is the same in 01 Dec 2004 as in 01 January 2005. See also Section G.2.2 Audit team 1 Sep 2010: It was clarified that inventory data represents the stocks at starting date.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 5. Consistency with IPCC to be clarified and documented in the PDD. Elements of CDM methodologies shall be only included if fully applicable. (Duplication of PDD structure due to the included AR-CDM structure is considered partially confusing).	G.1.4	Project participant 30. April 2010 The project area of the OAK Schwyz is of the type forest remain forest. The whole forest is managed according to the national definition of "forest management" KP Art. 3.4. The high quality of the data fulfils the Tier 3 criteria of GPG 3.2.1.1.1.1. Full consistency is given. Audit team 18 May, 2010: The methodology applied follows IPCC guidelines. The baseline carbon stocks were assessed in the context of the researches "Potential of CO2 sinks, the example of a large forest enterprise" and "Options for the Offsetting of Forest Management in Switzerland as Sinks in Accordance with Article 3.4 of the Kyoto Protocol ". References were provided. Provide information on current carbon stocks in the project area. For transparency, include the information on sampling design, formulae, and default values used which are in compliance with IPCC or any CDM approved methodology. Project participant 1. July 2010 The carbon stock at project start for each compartment by tree species group is indicated in Annex 2 Table Historic Inventory Data. The accuracy of the inventory data is indicated in the response to CAR The total carbon stock is indicated in the PDD. During the first terrestrial forest inventory of the OAK Schwyz forests 2'934 sample plots were measured. This means a level of precision of +- 1.3 % at 95% confidence level. In the subsequent inventory over 2'400 sample plots were re-measured. The level of precision then was +- 1.4% at 95% confidence level. So there is extra ordinary high quality data available. Regarding the IPCC GL 2006 for AFOLU the requirements for tier 3 are fulfilled (2006 IPCC Guidelines for National Greenhouse Gas Inventories p. 1.11) The quality of the data is even better. All parameters used and their sources are indicated in the PDD:	☑

Industrie Service

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Species	

Species or group of species	Species ID	Wood Density	Carbon fraction	Biomass Expansion Factor		Conversion factors		Conversion factors	
Species can be grouped if they have similar growth behavior and if the parameters on the right are similar for each species included in the group.	ID_j	D_j	CF_j	BEF_j-1 (Method 1)	R_j, Root to shoot ratio	Living tree biomass aboveground		Living tree biomass aboveground and belowground	
dimensionless	1,2,3, ...	t d.m. m^{-3}	t C (t d.m.)$^{-1}$	dimensionless		tCO2/m3	tC/m3	tCO2/m3	tC/m3
Conifers	1	0.384	0.500	1.21	0.37	0.852	0.232	1.167	0.318
Broadleaf trees	2	0.556	0.500	1.20	0.24	1.223	0.334	1.517	0.414

Audit team 20 August 2010
The structure of the document has been streamlined.
It is indicated that IPCC GPG Tier 3 is complied with which is considered to be the case based on the data provided.
In regard to the defaults provided, provide cross-reference in the PDD to species composition already indicated in PDD or other explanation in this section in order to document that the use of the BEF and RS ration for species groups (Confers / Broadleaf) is adequate for the individual species present in this project. (Compare also CAR 16 where this aspect was already closed)

Project participant 21. August 2010
The variables are published for conifers and broadleaf trees only not for species. Additional specifications are elevation classes and eco-regions. To use them is appropriate because the forests of the OAK represent quite well the species combination of those classes. Main conifer species is spruce. Main deciduous tree is beech. Both with more than 80%. This is typical for the eco-region Alps and Pre-Alps in Switzerland (Ref. 55) as well as for the close to nature forests of the OAK Schwyz.

Audit team 1. Sep 2010:
Due to the species distribution within the two groups of species and in light of the scientific studies available on the defaults, the approach is considered sustained and appropriate.

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 6. The information included on the ”communities” shall be applicable for the project zone as defined in earlier PDD sections. Therefore, a) the included overviews / table shall further specify the included information, i.e. on sectors in which people work and b) the aspect of cultural diversity and the (in)existence of indigenous people shall be documented in the PDD.	G.1.5	Project participant 30. April 2010 Information on the political and geographical defined communities is added to the PDD. The information on employment by sectors is included. Cultural diversity is shown by including information on the nationality of the population of the project zone. The OAK citizens represent somehow an indigenous part of the population (old family law corporation). Audit team 18 May, 2010: Regarding the description on communities, see CAR in section G.1.3 related to the project zone definition. Update section if needed after clarifying the project zone definition. The expectation of the audit team is that consistent information is given for the project zone in section G.1.5 Project participant 1. July 2010 According to Section G.1.3 the Project zone was defined as the area of communes of the county of Schwyz: Arth, Lauerz, Ingenbohl-Brunnen, Morschach, Riemenstalden, Muotathal, Illgau, Schwyz, Oberberg and Unteriberg, Alpthal, Rothenthurm, Sattel, Steinen and Steinerberg. Those communes are delineated in the map. Audit team 20 August 2010: From the project setting it is obvious that there is no other indigenous groups affected beyond the regular rural population (which benefit of the provided forest service i.e. in regard to protection or recreation). The following remains open: Consistency of background information provided in the PDD for the project one and communities included to the project zone remains to be confirmed. (canton Schwyz vs project zone) The initial CAR phrasing requested information structure of employment (i.e. to document degree of dependence to forests) to be included in this chapter (also in order to make the PDD reader understand the relevance of community impacts of the project in later sections). Project participant 21. August 2010 Project zone is the county Schwyz which consists of the communes mentioned above.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		The forest enterprise of the OAK Schwyz is employing directly 26 people (Ref 14). In addition to them a minor number of people is employed indirectly working in the forests for private companies. Compared with the total number of employees in the project zone of more than 20'000 and 2'369 in the first sector this is a small number. Audit team 1 Sep 2010: It has been clarified that there is consistency between the information given (i.e. background data given on employment etc) and the defined project zone (which is the district ("Bezirk") Schwyz.) Request has been covered	
Corrective Action Request No 7. As per standard requirements, describe current land use and customary and legal property rights including community property in the project zone and indicate explicitly in the PDD if there are general land tenure disputes in the zone.	G.1.6	Project participant 30. April 2010 A map showing all property of the OAK in the project zone was inserted in the PDD. Audit team 18 May, 2010: Regarding the description on land use in the project zone, see also CAR in section G.1.3 related to the project zone definition. Update description (if needed) after confirming consistency with other chapters of PDD regarding the project zone definition. Description / information remains not included on "current land use and customary and legal property rights including community property in the project zone and indicate explicitly in the PDD if there are general land tenure disputes in the zone. Project participant 1. July 2010 A clear definition of project zone and project area is given in Section G.1.3. A table on the land use in the project zone is included in the PDD. The community land is indicated with figures. It is stated in the PDD that there are no general land tenure conflicts in the project zone. One minor conflict on a border to a private land owner is mentioned. Audit team 20 August 2010 Land use for canton Schwyz / project zone was included. The regional plan (Richtplan) provided and the general setup of almost stable land uses over the last decades sustain that there is no substantial and general land use conflicts in the project zone For the project area, there was one legal	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		case over a small area of the project / its border in the past. This was settled. Processes are established and are not posing systematic threads to the project. Request is closed.	
Corrective Action Request No 8. As per standard requirements, current biodiversity and threats within the project zone shall be described using adequate techniques.	G.1.7	Project participant 30. April 2010 It is described in the PDD that biodiversity is subject to land use planning. Establishing nature reserves is the main measure to conserve and improve biodiversity. There is a concept on biodiversity of the canton and of the OAK Schwyz. The nature reserves in the project zone are listed more than 1'000 ha). For each reserve a scientific description is available describing the biodiversity, the threats, and measures. Audit team 18 May, 2010: - Include a description of current biodiversity and threats to that biodiversity in the project zone (including project area). The provided description refers only to measures taken to conserve biodiversity in general. - Provide a description of the methodology used to assess biodiversity. - See CAR in section G.1.3 related to the project zone definition. Project participant 1. July 2010 The project zone is assessed regarding rare forest vegetation types (full assessment phyto sociological survey). Threads can be that those areas are qualitatively damaged through timber harvest operations. In accordance with the Nature Protection Concept Canton Schwyz (Ref. 44), the Concept on Forest Reserves of the Canton Schwyz (Ref. 11) the OAK Schwyz has developed an own concept on nature protection (Overview Nature Protection Ref. 45). This includes the identification of rare forest vegetation types and the exclusion from harvest (Forest nature reserves), or the special treatment to improve biodiversity (Forest special reserves). The forest reserves that belong to the OAK Schwyz were excluded from the project area. The project zone was clearly defined in Section G.1.3: Project zone are all communes with project areas. This is identical with the county of Schwyz. Audit team 20 August 2010 It was further underlined that the main method for biodiversity assessment in the project zone has been the scheme of Forest Nature Reserves and Special	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		forest reserves. The method of identification of rare forest types was clarified and further described in the PDD. A summary of the main information available on biodiversity in the project zone remains to be included to the PDD. Currently there is still no information on actual biodiversity status included to the PDD. Project participant 21. August 2010 The forests of the project zone were assessed regarding rare forest types (phyto-sociological survey Ref 53). Rare and very rare Forest Phyto-Sociological Types were assessed according to the Forest Reserve Control Report of the Canton Schwyz (Phyto-sociological Forest Types of Switzerland Ref. 71) and the referring area of Forest Nature Reserves and Special Forest Reserves. Audit team: There have been only minor updates of the PDD by including further references. The Request remains uncovered: …"A summary of the main information available on biodiversity in the project zone remains to be included to the PDD. Currently there is still no information on actual biodiversity status included to the PDD." Project participant 13. September 2010 Information derived from the Swiss Web Flora is included into the PDD. This is based on 593 mapping areas. 11 of them are in the project zone or are part of it. A full assessment of the flora in this mapping area is available. The content of the data for each mapping area is described and as an example the species list of mapping area 361 "Rigi" is added in Annex 5. It contains 902 species including information on notation, frequency, red list category. Audit team 27 August 2010 Reference to a comprehensive list of plant species in the project area is provided. Request closed	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Clarification Request 1. Clarify criteria for HCV applied in the context of the project. Include corresponding information to PDD.	G.1.8	Project participant 30. April 2010 In addition to Section G.1.7 HCV in this context was used if the area is part of an inventory of national importance. According to Swiss legislation this includes mires, non hunting areas, amphibian spawn areas. Audit team 18 May, 2010: Sustain further whether the Swiss legislation referred for identifying HCVs in the project zone is in line with the criteria defined by the High Conservation Value Criteria Network. The expectation is a that there is a clear definition for HCVs and that there is an indication of the HCV area for the project area (to be confirmed if 3346 ha do not include any areas not considered project area), and for the project zone. Project participant 1. July 2010 The forestry sector of the OAK Schwyz is FSC-certified. The FSC standard also refers to the IUCN Protected Area Management Categories. In the national FSC Standard High Conservation Value Forests (ref.28, p.43) only protection forests are indicated as HCV categories (IUCN HCV 4). In the national FSC-Standard it is confirmed that this category is covered by the protection forests identified in the official forest development plan. The forest development plan covers all forests of the project zone. Audit team 20 August 2010 It is documented that HCV areas equal the protection forests within the project zone - as defined in the forest development planning. With that HCV areas are identifiable in the project zone. Area equals the sum of the protection forest area in the Canton. The argumentation line refers to FSC indicating that these protection forests are assumed HCV, which is considered consistent. Corresponding areas are also identifiable for the project area. Request closed.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 9. Include information as requested per standard on sections G.1.8.1 - G.1.8.6. In this context it will be relevant to cover and reflect on actual information requested by the standard on species, ecosystem services, and communities.	G.1.8	Project participant 30. April 2010 G.1.8.1. Large landscape level areas were taken from the inventory of landscapes of national importance and from officially protected areas. G.1.8.2. large landscape level areas where viable populations of most if not of all naturally occurring species exist were also taken from official sources. G.1.8.3. Threatened or rare ecosystems were identified and protected. A list of the protected areas is included. G.1.8.4. There are settlements and traffic lines (roads, railways) that are in permanent danger of stone fall, erosion, flood. Especially the the forest has an important protection function. Those ecosystem services are subject to forest legislation. The management plans of the OAK Schwyz are approved by the authorities G.1.8.5. Fundamental is the protection function of the forests. The table in Section G.1.3 indicates the main function of the compartments. G.1.8.6. Not single spots but the landscape in general is of high importance to the traditional identification of the communities since 1000 years. Audit team 18 May, 2010: 1. Clarify and sustain with evidence if the mentioned protected areas are equivalent to IUCN categories, contain any species under IUCN Red List, contain endemic species and are areas that support significant concentrations of a species during any time in their lifecycle. 2. Clarify and sustain with evidence if the mire landscapes referred in the PDD contain viable populations of most if not of all naturally occurring species exist in natural patterns of distribution and abundance. 3. Clarify the criteria applied for defining threatened or rare ecosystems. (Are the 10 forest reserves created because these contain threatened or rare ecosystems?) 4. Information on endangered species (wood grouse) shall be included to section 8.1, this section refers to ecosystems. Project participant 1. July 2010 The forestry sector of the OAK Schwyz is FSC-certified. The FSC standard also refers to the IUCN Protected Area Management Categories. In the national FSC Standard High Conservation Value Forests (ref.28, p.43) only pro-	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		tection forests are indicated as IUCN HCV category (IUCN HCV 4). In the national FSC-Standard it is confirmed that this category is covered by the protection forests identified in the official forest development plan. The forest development plan covers all forests of the project zone. The other mentioned categories (8.1, 8.2, 8.3, 8.5, 8.6) are in the case of the OAK in addition to the IUCN criteria and therefore in addition to the CCBA Standards. The information on the Wood Grouse (Tetrao Urugallus) Ref. 51 was included in Section 8.1. Audit team 20 August 2010: Response incomplete on the indicated bullet points. Request remains open. Provide specific information for each CCBA requirement (as illustrated by bullet points above). Project participant 21. August 2010 ad 1: According to the Swiss National FSC standard the only HCV category that is occurring are the protection forests (Ref. 18, 19). FSC is applying the IUCN criteria. The protection forests are mapped by the authorities because they are subject to subsidies. The one IUCN red listed species the Wild Goose is indicated (Ref. 51 IUCN Red List Switzerland). The project zone and project area are parts of national inventories of nature conservation categories of national importance. They are parts of that national inventories but not significant concentrations of that. The inventories cover the whole ecoregions Pre-Alps and Alps. ad 2: HCV in this context was used in addition to the IUCN criteria if the area is in an inventory of national importance. According to Swiss legislation this includes mires, and amphibian spawn areas. This are Swiss national categories not complying with IUCN criteria. According to FSC no others than protection forests occur as IUCN HCV category. ad 3. The areas forest nature reserves are chosen according to the Nature Conservation Concept of the canton Schwyz. The criteria are to chose rare ecosystems as well as examples of typical ecosystems. The status should be more or less undisturbed. Special aspect are considerations of the endangered species Wild Goose. This is subject to general silvicultural measures and not limited to	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		the forest nature reserves. ad. 4: The information on the Wood Grouse (Tetrao Urugallus) Ref. 51 was included in Section 8.1. Audit team 1.9. 2010 Ad 1 / 1.8.1 The used approach is considered acceptable: HCV within forests were assessed (in the context of FSC) and for non-forest HCV's (likely to be less impacted by forestry project anyhow) there is further areas of different protection categories used as proxy, Further evaluation of the equivalence between specific rare ecosystems and HCVs is recommended in the context of project implementation. Ad 2 / 3; G.1.8.1 / G 1.8.3: As discussed it is not fully sustained that there is no corresponding HCVs present in the project zone. However, the sections start with a corresponding statement. (No areas of this HCV category are present in the project zone). As there was no full scale assessment, this is potentially not correct and remains to be corrected. Project participant 13. September 2010 The HCV areas in the forests of the **project zone** are indicated with 3'575.2 ha according to Information provided by the forest service of the canton (Ref. 80. Out of this 3'346 belong to the OAK Schwyz. A description Audit team 27 September 2010 A description and evaluation of HCVs is included in the PDD, including protected areas, threatened or rare species and ecosystems, ecosystem services and areas of cultural importance. Request closed.	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Clarification Request 2. Further confirmation / evidence is to be provided (i.e. based on historic inventory and harvest data and / or by forest administration) which sustains the assumption that the estimated baseline growth actually is equal to what would have been harvested under the baseline.	G.2.1	Project participant 30. April 2010 The yield and harvest under baseline conditions were evaluated in the Baseline Study Ref 21. The figures of this study were adapted by excluding all forest nature reserves and non productive forest from the project area for reasons of additionality. This is very conservative. The project area was reduced from 9036 to 7379 ha. The table showing historic inventory data is shown in Annex 2. Included in the PDD are figures on historic harvest volume since 1979. The exclusion of the forest nature reserves and the non productive forests from the project area resulted in a slight decrease of the standing timber volume under baseline conditions which is far inside the silvicultural options. Audit team 18 May, 2010: It is not clear to which Annex 2 is the PP´s response is referring to regarding historic data, clarify. As indicated in the CAR, further evidence (i.e. by the forest administration) on baseline harvesting was requested. This is still pending. If the continued harvesting is the baseline, make this clearer in the text, i.e. also in comparison to other potential forest management scenarios. Project participant 1. July 2010 Annex 2 on historical inventory data is added to the PDD in pdf. Format. Baseline - The baseline study was elaborated together with the responsible person of the forest administration. - The representative of the forest administration was present during onsite visit and he confirmed the figures of the baseline study. - An additional written confirmation is provided. (Ref. 74) In the baseline study also a scenario of minimum harvest volume was elaborated also considering all forest functions. This allowed to proof that the project scenario which is in between the baseline and that the maximum allowable harvest scenario is sustainable against all forest functions. Audit team 20 August 2010 A further confirmation was received from the forest administration which indicates that the baseline harvesting assumption of 42 000 m3 is a “realistic scenario” and in line with the valid permits for the forest operations.	**FAR 1**

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		While the confirmation sustains that the assumptions are realistic and legal, it remains unclear if it is a "likely" scenario that the approved volumes would also be harvested. (This aspect also relates to the general methodological approach requested in the next CAR) Clarify and document in the PDD based on a corresponding and conservative methodological approach and corresponding evidence why an increase in harvesting as described would be likely. Project participant 21. August 2010 The methodological approach is **"**Confirmed planning scenario approach". The general rule is that the increasing prices cause higher harvest volume. The actual discussion is at a point that leads to demands to decrease the standing timber stocks in Switzerland! Ref. 47.! This is strong evidence that the baseline scenario is even more than realistic (Ref. 74) but to be expected with high probability. <u>Audit team 1.9.2010</u> The developer indicated with a general statement that the baseline harvesting has to be realistic and likely. • Note: Any relevant aspect of an indicated reference has to be summarized in the PDD so that it is transparently documented. • Reference 47 is a general overview on forest harvesting in the alpine region. No straight forward and applicable calculation approach is included as it is the requirement for any methodology. Compare CAR 10 for details). <u>Project participant 06. September 2010</u> - The relevant aspects of Ref. 47 and Ref 74 are summarised in the PDD. This statement issued by the head of the Canton Forest service is stating: - that the forest enterprise of the OAK Schwyz is obliged to have an approved management plan, which is the case. This management plan guarantees the forest functions according to the Swiss and Canton legislation. - All trees to be harvested are marked by the forest service and measured. All harvest is controlled by the forest service. - The amount of timber harvested of the baseline study of 42'000 m^3 timber per year is confirmed. They are confirmed not only as possible but as realistic. Realistic because the amount of timber harvested is sensitive to the tim-	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		ber price. Timber harvest in the mountains can be very expensive. In this context the rising timber prices in 2007 and 2008 are indicated. Realistic in this context means highly probable. This is not a general statement but it is related with the concrete case of the OAK Schwyz. - Ref. 47 is a political position paper of the forest owners' association. - Position one is stating that the mountain forests are of high timber volume and that harvest must be intensified. - Position four is stating that improvement of the productivity as well as growing demand for timber will improve the economic situation of the mountain forest enterprises. In addition the tendency of increasing prices and increasing harvest volume was sustained with statistical data. The data show that not only the general tendency but also the variation of price and harvest volume is always in the same direction. Those are clear evidence on the baseline assumptions. The economic dynamics of this development cannot be predicted exactly. But the evidence provided show that the baseline scenario is very likely to occur. And it is conservative because the maximum timber harvest scenario is limited considering all forest functions. Any "straight forward calculation approach" would need a model containing variables on demand for timber, timber prices, dynamics on development of harvest techniques (costs), personnel costs, assumptions on damages (i.e. storm damages) with any probability etc. Damages in any part of Europe influence the timber market also in Switzerland. This is not predictable. The parametrisation of such a model could always be questioned and would be uncertain. Most assumptions could not be really sustained with evidence concerning specific values and results. On the other hand the expert opinion on the market tendency of future increment of timber harvest in Switzerland is clear and the baseline assumptions of the project are considered realistic (Ref. 74) and there is the political push in that direction. So the likeliness that the market is improving and that the baseline scenario is becoming reality is high based on external expert opinion, confirmed by the authorities and additionally sustained with statistical data. <u>Audit team 27 September 2010</u>	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		A general correlation between wood price and amount of timber harvested is presented in the PDD. As described above the baseline assumption are however only based on expert judgement, of the amount which can be harvested (considering legal requirement and good forest management). However it cannot be verified whether this amount would actually be harvested. Considering that the assumed baseline is higher than historic data (at constant increments) this assumption cannot be considered conservative. As per CCBS requirements the drivers shall be described and analysed, leading to a robust and detailed carbon accounting methodology. This requirement is not sufficiently fulfilled in the current PDD, leading to the FAR 1 below. **Forward Action Request 1:** The baseline scenario as presented in the PDD shall be based on verifiable parameters. Therefore the relevant drivers (e.g. timber prices) shall be included in the determination and monitoring of the baseline harvest levels. Further the final monitoring plan needs to clarify how to account for losses from natural disasters (storm, ice, fire etc) not harvested. See also CL.3.	
Corrective Action Request No 10. A methodological approach for the baseline shall be developed and further documented in the PDD (IPCC or more detailed) that considers historic harvests or a benchmark. (Compare CR 2 on related evidence). Reflect on drivers.	G.2.1	Project participant 30. April 2010 Historic harvest data show a long term average harvest timber volume from 1979 to 2004 of 37'831 m^3/yr. From 2005 to 2009 this has been 30'297 m^3/yr. Audit team 18 May, 2010: Only the calculation is provided. Beyond the one-time consideration of allowable harvest for the next 10 y, no further methodology defined. (i.e. in comparison to historic data sets on allowable harvesting, benchmark approaches etc). Hence, based on this approach it continues to remain uncertain, how it is assured that this approach of using the allowable harvest is conservative (and how it is assured that the project activity does not impact the baseline setting) Project participant 1. July 2010 In the baseline study the baseline scenario was elaborated as the allowable harvest volume under consideration of all forest functions. In this sense the baseline is conservative. This study was conducted together with the represen-	**FAR 1**

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		tative of the forest administration. The actual timber harvest volume depends also from timber prices, because the costs of harvest in mountain forests vary a lot. With increasing timber prices the harvested volumes increase immediately. Reserves can be taken. So historic data with different timber prices and different costs (the technology to harvest timber in mountains has been developed fast) are not suitable to be used as baseline. We refer to the general demand from the Swiss forest owners association to reduce the standing timber volume in the mountain forests. Because of different cost structures and sizes of Swiss forestry enterprises any benchmark is also not applicable to proof the baseline considerations. With more than 9'000 ha the OAK Schwyz is the largest not state owned forest enterprise in Switzerland. The one realistic baseline methodology is the "confirmed planning scenario approach" of the baseline study: allowable timber harvest volume under the current legal conditions. Confirmed by the authorities. The calculations are carried out for 30 years. So this includes the first ten years period. The figures of year 10 are indicated in the text. <u>Audit team 20 August 2010</u> - 10 Year baseline validity and ex ante estimates: Estimates are highlighted at year 10 in the tables for the ex-ante estimates. In this manner the limited baseline validity is documented. - Methodology The project developer has been documented that a concept of benchmarks or historic averages is not feasible. Therefore, the project still lacks a methodological approach that goes beyond the definition of the broader range what is legally and sustainable possible to be harvested in the different stands. The planning of the forest administration as such is not considered sufficient as there is no indication that the planning would also be identical / equal to the actually occurring harvesting. (This aspect Related to previous CAR and it should be responded in a consolidated manner) <u>Project participant 21. August 2010</u>	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		See response on methodological approach “Confirmed planning scenario approach” CR 2 Audit team 3 Sep 2010 Request remains open until CR 2 is closed. Project participant 06. September 2010 See answer to CR 2. Audit team 27 September 2010 A general correlation between wood price and amount of timber harvested is presented in the PDD. As described above the baseline assumption are however only based on expert judgement, of the amount which can be harvested (considering legal requirement and good forest management). However it cannot be verified whether this amount would actually be harvested. Considering that the assumed baseline is higher than historic data (at constant increments) this assumption cannot be considered conservative. As per CCBS requirements the drivers shall be described and analysed, leading to a robust and detailed carbon accounting methodology. This requirement is not sufficiently fulfilled in the current PDD. ***See FAR 1 in CR 2.***	
Corrective Action Request No 11. In order to be able to update the baseline estimates as part of monitoring and within a timeline to be defined (i.e. every 5 years), the baseline needs to be monitored. Therefore, baseline monitoring shall be included and parameters on inventory data, and related changes need to be included to the monitoring section.	G.2.1	Project participant 30. April 2010 Parameters to monitor the baseline are included in the monitoring plan. This includes any new information on yield from new inventories. See Monitoring section. Audit team 18 May, 2010: Clarify in this table which parameters were included to monitor the baseline. The expectation is a clearly indentified frequency of clearly defined parameters that are necessary for the baseline renewal. Project participant 1. July 2010 The list of parameters was structured in - parameters at validation - parameters for baseline - parameters for project implementation	**FAR 1**

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Audit team 20 August 2010 The tables have been updated. Parameters available at validation were summarized in a corresponding overview. This will serve as basis for later verifications as needed. Corresponding parameters were included to CL 3.4.7 see FAR 1	
Clarification Request 3. Clarify how it is dealt with potential non continuation and non-permanence of the project. In this context also clarify how it is dealt with the identified risks, i.e. by storms.	G.2.1	Project participant 30. April 2010 Non-continuation would be a fraud to the customers of the carbon credits and subject to legal consequences. The OAK Schwyz is a semi public institution and formally controlled and publicly observed. The high reputation of the OAK Schwyz is one reason for customers to buy the carbon credits from this project. Permanence of the carbon sequestered can be sustained with the silvicultural argument, that the higher average stock will in tendency have higher yield, which will be of advantage after the project lifetime. Uneven-aged forest stands in temperate zones have higher yield with higher stock. Risk: The only serious risks for the forests of the OAK Schwyz are storm damages. The most severe storm damage in the history of the OAK in 1999 did not cause a source of carbon in an 5 years average. I case damages may make harvest volumes necessary that are above the yield and cause a decreasing of the standing timber volume the sale of carbon credits will be stopped until the lost carbon is compensated by yield. See also Section G.3.5. Audit team 18 May 2010 Include as monitoring parameter: a) Harvesting due to damages, i.e. storms that exceed baseline level b) Non-executed harvesting due to unexpected harvesting beyond baseline level. Confirm therein that no harvesting would occur until these extraordinary cuts are compensated) Project participant 1. July 2010 a) all harvest is monitored through full measurement. Harvest due to damages is indicated in each annual report of the forestry section of the OAK Schwyz. The parameter is included in the monitoring (Harvest volume that exceeds baseline level in m3, see monitoring parameter list CL.3.4.7). b) Parameter “Not executed harvest volume due to unexpected harvesting beyond baseline level” is included in the parameter list (see list CL.3.4.7).	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		A confirmation that no harvesting would occur until any extraordinary cuts are compensated cannot be given. There are always harvest operations due to other forest functions. But it is confirmed that the harvest volume is reduced. Audit team 20 August 2010 Safeguards for the reduction of risks in the context of non-permanence have been taken by the adaptation of monitoring. No further requirements by the standard on this matter. The request is closed.	
Corrective Action Request No 12. Include baseline benefits as per G.2.2 to PDD. Reflect on aspect of regulatory impacts.	G.2.2	Project participant 30. April 2010 The project benefits compared with the baseline are to be seen in the figure in Section G.2.1 The baseline study (Ref. 21) was elaborated together with the responsible officer from the Canton Forest Service Mr. Bernhard Roth. During the onsite audit he himself confirmed the baseline scenario to be in line with the legal conditions. Audit team 18 May 2010 The baseline benefits are included in shown in figure in Section G.2.1.	☑
Corrective Action Request No 13. Include information on the exact starting date of the project into PDD and provide corresponding evidence.	G.2.2	Project participant 30. April 2010 Exact starting date of the project is 1 December 2004, which is the start of the 2005 forestry year. Audit team 18 May 2010 Provide evidence on the starting date and carbon consideration of the project. Clarify why is it considered the starting date of the 2005 forestry year? Project participant 1. July 2010 The OAK Schwyz took part as one of the cases in the study “Options for Accounting for Forest Management in Switzerland as Sinks in Accordance with Article 3.4 of the Kyoto Protocol. Study on behalf of Swiss federal Office for the Environment.70 pp.” Ref. 20. This study was conducted from 2004-2006. Preparatory talks for that had taken place already in 2003. In 2005 the OAK initiated the baseline study (Ref. 21). The baseline study finished in 2006 clearly states the start of the project in	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		2005. All calculations are based on that start year. 1. December 2004 was chosen because this date is the beginning of the "Agricultural year" in Switzerland. During winter season there is no growth and the harvest activities are nearly stopped due to snow. Winter months (December-March) are the times of the lowest carbon flow in the forests (near to zero). In terms of carbon any date within this period would result in nearly the same carbon status figure. By choosing 1. December 2004 the project simply fits to the bookkeeping period 2005. As shown in the PDD from 2005 on the timber harvest volume was reduced. Audit team 20 August 2010 Based on the evidence received the consideration of carbon finance prior to project start is considered to be clearly documented. Declining harvests were seen already from 2002 on. Impacts of storms are evident. A certain degree of averaging as included to the PDD p 36 documents the differences in harvesting levels which sustains project impact. Clarify if the inventory of 2005 is adequate for a starting date Dec. 2004. Project participant 21. August 2010 In the baseline study Inventory data from previous inventories were actualised considering yield and harvest to the beginning of year 2005. The starting date 1. December 2004 is only for technical resp. administrative reasons, because the agricultural year 2005 started 1st December 2004. This is the bookkeeping period for the OAK Schwyz. Audit team 1 Sep 2010 Request has been covered by the explanations given.	
Clarification Request 4. As valuable reference, include information how it is dealt with potential non continuation and non-permanence in the context of this project.	G.2.2	Project participant 30. April 2010 See CR 3 The structure of the PDD is completely adopted to version 2 of the standard. Audit team 18 May 2010 Permanence is dealt based on the Switzerland legislation that restricts the clear cutting of the forest and sustained via contract with costumers. Figures in this section do not show the years. To be corrected Project participant 1. July 2010 The years are now also visible in pdf.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Audit team 20 August 2010 Crosscheck pending that this is done for all relevant tables. Include summary lines as needed. Project participant 06. September 2010 All tables were crosschecked. Summary lines were included as requested, especially in the Climate section. Audit team 27 September 2010 Tables are updated appropriately. Request closed.	
Corrective Action Request No 14. The calculation of carbon stock changes in the baseline scenario needs to be explained in further detail and included in further detail into the PDD.	G.2.3	Project participant 30. April 2010 The calculation of the baseline carbon stock change is described and a table is included in Annex 2 that shows the yield and baseline harvest assumptions for each forest compartment of the OAK. Also included in the PDD is a table with the baseline carbon stock changes. Audit team 18 May 2010 Calculations were provided with further detail of the baseline. This considers the discount of the forest protection areas.	☑
Corrective Action Request No 15. Assure that only stocked forest area as defined as project area is used for the baseline and project calculations.	G.2.3	Project participant 30. April 2010 The forest area of the OAK Schwyz is defined and delineated by the authorities. The management plans include maps on the forest area. Not all forest nature reserves and non productive forests were excluded from the project area. Out of 9036 ha of forests that are owned by OAK Schwyz 7479 ha is eligible project area. See Annex 1. Audit team 18 May 2010 It is not clear to which Annex 1 is the response referring to. Clarify the sentence of the response: “Not all forest nature reserves and non productive forests were excluded from the project area.” Areas without baseline harvesting or growth shall not be included to the project area. Project participant 1. July 2010 Annex 1 table on project area by compartment is added in pdf. The “Not” is text relict from a previous formulation and wrong in this context. The correct formulation of the response to the CAR is: The forest area of the OAK Schwyz is defined and delineated by the authorities. The management	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		plans include maps on the forest area. **All** forest nature reserves and non productive forests were excluded from the project area. Out of 9036 ha of forests that are owned by OAK Schwyz 7479 ha were eligible project areas. See Annex 1. Audit team 20 August 2010 It was clarified that only forest areas with management options were included to the project. Carbon calculations seem to indicate that there is areas included for which there is no harvesting under the baseline scenario foreseen. Clarify if / why this is project area, if applicable. Project participant 21. August 2010 All forest reserves and all non productive areas were excluded from the project area. Those areas are indicated and highlighted in the table Annex 1 “Project area”. Audit team 1 Sep 2010 It was confirmed, also in context of further interviews with project team, that all areas would count with harvesting activity. Request closed	
Corrective Action Request No 16. Conservativeness of BEF on level of grouped species shall be sustained in the PDD.	G.2.3	Project participant 30. April 2010 For aboveground biomass BEF, Root to shoot ratio, and total Biomass expansion factors were taken from publications on the Swiss National Forest Inventory Ref. 55. For BEF the average of Pre-Alps (foothill of the Alps) and Alps and elevation classes 601-1200 m and >1200 m were taken separately for conifers and broadleaf trees. The distribution of the forests of the OAK is around half/half Pre-Alps and Alps and around half/half of the indicated elevation classes. To take the average from this BEF figures is conservative because the elevation class Alps 601-1200 m is less than one quarter of the area. So this low BEF value of the Class Alps 601-1200 m is overrepresented in the average BEF. Audit team 18 May 2010 - Provide evidence sustaining the forest distribution. - The evidence “Swiss National Forest Inventory” (Ref 55) not found in the CD. Project participant 1. July 2010	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		The forest distribution to elevation classes can be estimated from any forest maps with topographic background (i.e. maps of the forest management plan scale 1:5000, Ref 42). The distribution was estimated conservatively regarding the BEF evaluation according Ref. 55. Ref 55 is the publication on the Swiss national forest inventory that contains BEF for species groups, growth regions and elevations. Cover page and relevant pages are provided to the DOE. Audit team 20 August 2010 The approach chosen is considered applicable for the species present in the project area. Data was sustained by evidence. Request covered.	
Clarification Request 5. Clarify if higher stocks in protection forest ("Schutzwald") may negatively impact corresponding protection functions.	G.2.4	Project participant 30. April 2010 In forests of high protection function the flexibility is less in the baseline as well as in the project scenario in terms of harvesting more intensively or sequestering carbon. This was taken into consideration in the baseline calculations. See Annex 2. Audit team 18 May 2010 It was clarified that the standing timber volume in protection forest the average timber volume is kept lower than in normal productive forests.	☑
Corrective Action Request No 17. Describe the impacts on biodiversity of the baseline / harvesting focused approach in the PDD.	G.2.5	Project participant 30. April 2010 There are only slight tendencies in improving biodiversity through project activities against the baseline. But in tendency higher standing stock means in tendency more dead wood and more biodiversity in destruent species. So the project is in compliance with general targets of improving biodiversity. Audit team 18 May 2010 Under the without project scenario the biodiversity in the project area will remain protected; however it is expected that the increased standing volume would provide "closer to nature" conditions, which is a reasonable argument.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 18. Clarify project goal for "community" in the PDD. Currently this is described for OAK. Clarify the actual project goal in the field of biodiversity.	G.3.1	Project participant 30. April 2010 The OAK citizens are one part of the communities in the boundaries of the political communes (17'000 out of 52'000 people). Owning most of the forest in the county Schwyz also the political communes are affected by success or failure of the OAK. The goal of the project to increase the standing timber volume is in compliance with general biodiversity goals to have more close to nature forest structures. Audit team 18 May 2010 It is clarified that the members of the OAK Schwyz belong to the communities affected by the project activity and so, the project community goals are oriented to them. It is expected that higher standing timber volume would provide "closer to nature" conditions for biodiversity.	☑
Clarification Request 6. Provide more detailed maps with legend and coordinate system which only includes the project area (with actually reduced harvesting) and ownership area. (CR overlaps with CAR 3 above)	G.3.3	Project participant 30. April 2010 A maps indication property and project area is included in the PDD. In addition detailed maps of a scale of 1:5000 are available. Audit team 18 May 2010 The distinction between project area and project zone must be clarified (see also CAR 3above) and reflected in the maps Project participant 1. July 2010 Project zone and project area are clarified in Section 1.3. The entire area of the OAK communities presents the project zone. Audit team 20 August 2010 Consistent maps for project area and project zone included to the PDD. Request closed	☑
Corrective Action Request No 19. Identify risks to biodiversity in line with additional project benefits identified previously.	G.3.5	Project participant 30. April 2010 Less intensive harvest intervention in forest stands will lead to more stable forests. The more stable forests will reduce the risk for storm damages in tendency. The "without project" scenario will cause slightly more instability of the stands. Audit team 18 May 2010 The proposed project context does not foresee potential risks to biodiversity.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Even storm damages are part of natural dynamics of forest which promote biodiversity.	
Corrective Action Request No 20. Define specific measures of project to maintain and enhance HCV as per G.1.	G.3.6	Project participant 30. April 2010 Protection forests which are also “Forests of High Conservation Value” according to FSC are permanently under observation for safety reasons. They are managed according to specific guidelines issued by the Swiss Federal Office fore the Environment (Ref. 58). Audit team 18 May 2010 The project does not contemplate specific measures for nature reserves as these are not part of the project area. However, the protection forests are also considered HCV for its cultural importance for the communities. These forests are managed under FSC standards.	☑
Corrective Action Request No 21. Clarify benefits beyond project lifetime in the PDD.	G.3.7	Project participant 30. April 2010 It is explained that higher standing stock will cause higher yield after project lifetime. This will enable higher harvest volumes then. So there is a strong incentive not to reduce the stock again after project lifetime. In addition the image and the reputation of the OAK Schwyz are very positive. The citizens will not tolerate that the image of the OAK is damaged. The public control is very intensive. Audit team 18 May 2010 Clarify the biodiversity benefits beyond the project lifetime, as it seems to be contradictory with the climate benefits, in which more higher harvest volumes could be obtained, which means that the “closer to natural” benefit for biodiversity will be altered.	☑
Corrective Action Request No 22. The following remains pending (and to be documented in the PDD). Inform stakeholders on CCBA project and provide option to comment. Document stakeholder dialogues and indicate if and how the project proposal was revised based	G.3.8	Project participant 30. April 2010 In addition to the public announcement a letter was sent to the stakeholders with information about the project and the Audit team 18 May 2010 The provided description refers on FSC standards stakeholder consultation process. Clarify how this process is in compliance with CCB Standards and that stakeholders are aware on the difference between both (evidence to be provided)	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Project participant 1. July 2010 A letter was sent to all stakeholders explaining the climate protection project of the OAK and the CCBA standard requirements on stakeholder consultation and asking for comments to be sent to CCBA, to TUEV SUED or to the OAK Schwyz. The letter is Ref. 59. Audit team 20 August 2010 The approach of written communication is considered feasible for the particular project context in Switzerland. In general, the impacts to other stakeholders are considered to be not very substantial. Summarize briefly the responses, if any, received in response to this communication in the PDD. Project participant 21. August 2010 No responses were received from this stakeholder consultation. The future stakeholder consultation on CCBA issues will be combined with the standard annual FSC stakeholder consultation Audit team 1. Sep 2010 The PDD was updated and it is documented that no comments were received.	
Corrective Action Request No 23. Formalize a clear process and responsibilities for handling unresolved conflicts and grievances that arise during project planning and implementation. Assure compliance with CCBA requirement as per G.3.10, i.e. in regard to response times. Besides making available the procedure, assure update of PDD.	G.3.10	Project participant 30. April 2010 There is already an institutionalised procedure of annual stakeholder consultation in place in the context of the annual FSC audit. This includes procedures for solving conflicts and handle grievances. Complaints can be stated any time during the standard business procedures. Any rejected complaints can be stated once again. After that there is still the possibility to follow formal judicial procedures. Audit team 18 May 2010 The process and responsibilities for handling unresolved conflicts and grievances are still not clear (How can complaints be raised? To whom the complaints shall be sent? How long does it take to solve any complaint? etc). Project participant 1. July 2010 The procedures of handling stakeholder complaints of the FSC are also valid for all aspects of the climate protection project. - Basically complaints can be raised any time directly to the OAK Schwyz or to the FSC certifier.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		- Complaints can be raised formally during the annual FSC stakeholder consultation. - Complaints can be raised during the annual general assembly of the OAK by OAK members (this may lead up to a rejection of the annual report). - If there is no satisfying response from the OAK Schwyz regarding legal requirements there is the possibility to go to court (legal requirements regarding nature protection, social workers rights, work safety etc.). As a mostly public organisation (17'000 OAK citizens) any serious complaints that are not solved would become a public affair. So any complaints are taken very seriously and are handled immediately. Audit team 20 August 2010: The FSC procedure on complaints is considered to largely overlap and carry the potential to cover complaints that could emerge from the CCBA project. Therefore the established procedures are considered satisfactory for the purpose of validation. Any future consultation process to identify complaints as carried out for the FSC process should also reflect on CCBA. In order to assure the latter, this aspect is to be incorporated to Monitoring. Project participant 21. August 2010 The CCBA project aspects will be covered explicitly during the FSC stakeholder consultation process. This is also included into the Monitoring Plan. Audit team1.Sep 2010 PDD was updated correspondingly. CCBA stakeholder will be consulted jointly with FSC process on this matter	
Corrective Action Request No 24. Include a plan to provide orientation and training for the project's employees and relevant people from the communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation	G.4.3	Project participant 30. April 2010 Project implementation is embedded in the OAK operations that are qualitatively not different with project or without project. According to FSC obligations training of staff is compulsory as well according to Swiss regulations Audit team 18 May 2010 In order to assure compliance with the CCB Standards, a plan to provide orientation and training for relevant people from the communities must be provided.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Project participant 1. July 2010 Employees are educated regularly i.e. according to the "Education Plan" of lumberjack apprentices. Audit team 20 August 2010 It is credibly documented that the forest operating personnel follows an educational plan. As this is the main staff employed, the training concepts are considered adequate to maintain forest operations and with that project implementation. The audit team considers that other indentified project related tasks can be complied with by the highly skilled personnel available. Request covered.	
Corrective Action Request No 25. Include to PDD the relevant information from FSC compliance on workers' rights.	G.4.5	Project participant 30. April 2010 A list on the Swiss legislation on worker's rights is insert into the PDD. Audit team 18 May 2010 A list of relevant laws and a description of FSC criterion 13 was included Compliance with workers right is assured through State insurance for working safety.	☑
Corrective Action Request No 26. Include relevant information on information of Risks (UVV). Include assessment of risks and a plan to document what is being done to minimize those risks.	G.4.6	Project participant 30. April 2010 The procedures to minimize work risks and to report accidents is described and documented. Audit team 18 May 2010 Include assessment of risks to workers safety as requested by the standards. Project participant 1. July 2010 The risk assessment and counter measures are part of the legal obligations of the OAK Schwyz the Swiss Accident Insurance Institute SUVA a state organisation is analysing branch specific work safety issues and is issuing binding rules for work safety. There is a formal checklist for risk assessment and mitigation measures provided by the SUVA. Audit team: The measures described are adequate to reduce risks i.e. from harvesting – measures are equal to those requested by other entities in Switzerland. Re-	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		quest closed.	
Clarification Request 7. Clarify in the PDD, if the reduced harvesting as envisioned by the project may oppose legal requirements (i.e. for protection forest / Schutzwald). Include legal compliance into monitoring.	G.5.2	Project participant 30. April 2010 A forest service representative participated in detail in the baseline and project scenario determination. For each forest compartment the situation was elaborated separately considering all forest functions and legal requirements. The forest service representative Mr. B. Roth also participated the onsite audit and confirmed this. Audit team 18 May 2010 It is clarified that the project complies with legal requirements. The harvesting volume is defined jointly with the forest service of Switzerland.	☑
Clarification Request 8. While it is not fully clear that carbon rights rest with the participant, clarify with CCBA if projects in industrialized countries (Annex I, UNFCCC) are accepted (double counting).	G.5.6	Project participant 30. April 2010 A publication by Willy Zimmermann Professor for Environmental Law at ETH Zurich states clearly that the carbon rights belong to the forest owner. A letter from the Swiss Federal Office for the Environment indicates that double counting is avoided if it is guaranteed that the credits remain in the voluntary markets and do not appear in the compliance market. This will be followed by the OAK Schwyz. The auditor may evaluate if this is in compliance with the policy statement of the CCBA related with the issue of double counting. Audit team 18 May 2010 Include and reflect on the response provided by CCBA in the PDD. Project participant 1. July 2010 The CCBA Policy Announcement says that in the case of double counting in the voluntary and the compliance market AAU's or RMU's shall be cancelled or the sectoral cap (1.8 mio t CO_2/year in Switzerland) may be reduced. According to the Swiss Federal Office for the Environment double counting in the OAK Climate Protection Project is avoided if the credits generated in the project are retired immediately and do not appear in the compliance market. This will be guaranteed by the project proponent. Audit team 20 August 2010 The project does not comply with the requirements as defined by CCBA on the avoidance of double counting in countries included to Annex I of UNFCCC.	*not compliant with CCBA requirement CL1.5*

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 27. Update of emission reduction calculations necessary in line with methodology / baseline updates (compare CARs and CR in section G). Include column into the PDD with all relevant sources, and clarify applicability of BEF approach.	CL.1.1	Project participant 30. April 2010 Emission reduction calculations were updated with following changes: Project area was reduced by excluding all existing forest nature reserves and non productive forests (See BEF were adopted to new publications by the Swiss Federal Institute for Forest Snow and Landscape. Parameters of Wood density, Carbon fraction, including BEF approach Biomass are explained in Section G. 2.3. Any referrals to other templates than CCBA are cleaned out. Audit team 18 May 2010 Updated calculations were provided. Areas not subject to the project activity were excluded. Values used for baseline are the same as in project scenario, these are provided in section G.2.3. As indicated before, it remains to be confirmed that no areas are included that would not be harvested in the baseline. Project participant 1. July 2010 As indicated above all existing forest nature reserves and non productive forests are not included in the project area. Those areas are not harvested in the baseline. The Climate Section follows AR-CDM systematic and calculations which is indicated in Section CL1.1.6b. There are no other direct referrals in the PDD. All calculations are joint in the Climate section to have a consistent presentation. A clarifying reference was added in section G.2.1. Audit team 20 August 2010: Calculations have been updated and are considered consistent. Final check remains pending once methodological approach is reconfirmed (see CAR above). Project participant 21. August 2010 Tables and results: For year 10 sum figures were included in the tables resp. year 10 line was highlighted. Ten years is the first confirmed baseline period. Also the summary table in Section CL1.1.6g shows sums for year 10. For baseline method see response to CR 2 Audit team 27 Sept 2010:	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		As discussed in CAR 29, the monitoring plan can be accepted as initial monitoring plan following the CCBA requirements. Further details see FAR 1.	
Corrective Action Request No 28. Develop an approach how to address potenial leakage (market leakage due to less harvesting). Also include corresponding information on leakage in section CL.2.2 (documented leakage mitigation activities), and subtract relevant leakage effects from estimated net emission reductions (CL 2.3) .	CL.2.1	Project participant 30. April 2010 Only possible leakage is market leakage. Mitigation measures are not foreseen, because the market leakage is considered very little. Even though the market leakage cannot be really identified or quantified a credit adjustment (discount) of 10% is applied. This is best practice according to Voluntary Carbon Standard for extended rotation periods leading to a shift in harvests across time periods but minimal change in total harvest over time with "low" leakage risk. The 10% discount is subtracted from the net emission reductions. Audit team 18 May 2010 The discount approach follows VCS guidance Document why a 10 % discount is considered adequate based on the VCS indications on this matter, respectively why it is considered that there is only minimal shift in harvesting (in the project area)? Project participant 1. July 2010 The market leakage is so small that it cannot be quantified. The 10% credit adjustment according VCS guidance is therefore very conservative. In Switzerland around 5.5 mio m^3 of timber is harvested annually. The spare of the project is absolutely marginal and negligible. It does not cause any measurable external market effects. Because the effect is quantitatively is so marginal no shift of harvest activities can be expected. Audit team 20 August 2010: The discount approach chosen is considered feasible to minimize potential leakage. VCS guidance has been taken as proxy for best practice. Request covered.	☑

<table>
<tr><th>Validation Report clarifications and corrective action requests by validation team</th><th>Ref. to Table 1</th><th>Summary of Response</th><th>Audit team conclusion</th></tr>
<tr><td><u>Corrective Action Request No 29.</u>
A monitoring plan with defined parameters needs to be included in the PDD.
• Sections in monitoring plan shall be project, baseline and leakage.
• Reflect on different pools in this monitoring plan (above and belowground biomass; dead wood, soil and litter are conservatively excluded).
Note: In this section also peat is mentioned (in difference to section G). Exclude or clarify impact on sites with organic soils
• Frequency shall be defined clearly for all parameters (no time frames, but clear minimum requirements; otherwise consistent explanations). Take into account the overall timeframes of crediting period / inventory timeframes, not allowing postponed harvesting beyond regular levels.
• Reflect in monitoring plan on the tracking of impacts by forest hazards.
• Indicate the relevant field measurements necessary for this, including corresponding procedures.
Provide information if the monitoring plan is considered the final version (if not, assure consistency with starting date)</td><td>CL.3.1</td><td><u>Project participant 30. April 2010</u>
• Project, baseline and leakage are sections in the monitoring plan
• From the potential carbon pools only the biomass of the living trees (aboveground and belowground) is considered to be monitored (see section CL3.1.1). The other pools will not decrease as a result of the project. Litter, dead wood and soil carbon as well as peat will in tendency be increased as a result of the project. Less intensive interventions will cause less warmness on the ground and therefore lower decomposition rates. To exclude those pools is conservative.
No sources of GHG emission caused by the project were identified and are therefore monitored.
• Standard monitoring and verification period is one year. See Section CL.3.4.5. If a loss of carbon stock occurs, in example because of storm damages, the verification frequency can be prolonged up to five years. The reason for that is that it can be expected, that any losses are compensated by growth within a five year period. This is conservative. Losses that cause more than one annual yield are very seldom. The worst damages in the history of the OAK Schwyz were caused by the storm “Lothar” in 1999. In a five year average the forests were not source of carbon. New certificates only can be issued after the carbon stock has recovered above that amount, as it was at the time of the last issuance of certificates.
Monitoring frequencies
<table><tr><td>Project boundary</td><td>1 (-5) years</td></tr><tr><td>Harvest</td><td>1 (-5) year</td></tr><tr><td>Baseline</td><td>10 years</td></tr><tr><td>Leakage</td><td>No monitoring, default 10% discount of actual net removal</td></tr><tr><td>Community impact</td><td>1 (-5) years</td></tr><tr><td>Biodiversity impact</td><td>1 (-5) years</td></tr></table>• Impacts of hazards are considered by the optional extension of the moni-</td><td>FAR 1</td></tr>
</table>

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		toring and verification period up to 5 years. Even a loss of carbon will be compensated by growth within 5 years. This was the case after the damages caused by the storm Lothar in 1999 which were the most severe damages ever. • Field measurements for monitoring are the measurements of the standing trees to be harvested. Those measurements are controlled by the authorities and conducted according printed instructions. Because the trees are measured standing before harvest full compliance is given with data from forest inventories. The same tariffs to calculate the tree volume are used. • The monitoring plan is considered the final version. • First monitoring and verification event is in 2010 covering the first 5 years of the project. <u>Audit team 18 May 2010</u> The provided monitoring plan covers the project implementation, baseline and leakage as requested. Pools to be monitored only includes above ground biomass. Frequency is also justified and considered reasonable. The monitoring plan shall be updated considering open CARs in section CM.3.1 and B.3.1 <u>Project participant 1. July 2010</u> Pools to be monitored include all living tree biomass (aboveground and below ground). The monitoring plan is updated according CAR's in section CM.3.1 and B.3.1 <u>Audit team 20 August 2010</u> Monitoring plan has been updated. Clarify if this document is par t of the PDD or not. <u>Project participant 21. August 2010</u> The Monitoring Plan is an additional document already developed. According to the CCBA Standards the requirement it is to commit the development of a MP within 6 months. At time of validation the MP is not part of the PDD. <u>Audit team 1 Sep 2010</u> It was clarified that the MP is not part of the PDD. Core parameters have been	

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		included to the PDD. Request remains open until full coverage of methodology approach as this may impact monitoring. Project participant 06. September 2010 For methodology see response to CR 2 Audit team 27 Sept 2010: The monitoring parameters can be accepted as preliminary monitoring plan. Parameters for monitoring of baseline need to be defined in the final monitoring plan. Further it needs to be clarified how to account for losses from natural disasters (storm, ice, fire etc) not harvested. See FAR 1	
Corrective Action Request No 30. Adapt the PDD in light of the onsite indications by the project owner on community impacts (excluding the strong emphasis on economic benefits).	CM.1.1	Project participant 30. April 2010 The net benefit to the community is small. But there is also no negative consequence. The benefits of the communities from the OAK forests remain more or less the same without project and with project (i.e. protection function). But the project helps to guarantee the performance of the OAK to the communities in the future. Audit team 18 May 2010 Net benefits are not clearly documented in the PDD. A clear line of arguments between section G and CM on community aspects shall be presented, if there are net benefits. Project participant 21. August 2010 The OAK Schwyz stopped paying profit cash to the commune members because these were very small amounts and the administrative costs were high. The OAK Schwyz now offers free use of OAK touristic infrastructures or price reduction to the commune members. Audit team 27 Sept 2010: Community impacts are mainly direct economic impacts. No other significant impacts are expected. Request closed.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request No 31. Include a monitoring plan of "community" impacts in the PDD. Also reflect on requirements of section CM.3.2 (effectiveness for HCV areas) and CM 3.3. (final monitoring plan and its publication)	CM.3.1 and following	Project participant 30. April 2010 The monitoring plan includes the variable "Areas of protection function BSF treated in ha" The final monitoring plan is developed. Any activities of the OAK Schwyz are subject to public reporting. Together with the annual stakeholder consultation in the context of FSC also the CCBA project will be raised as an issue. Audit team 18 May 2010 The variable "Areas of protection function" provides indication on communities' well-being as requested by the CCB Standards. Since the only indirect project benefit to communities is the income from the sale of carbon credits as stated in G.3.7, parameters to monitor such benefit must be considered. Project participant 1. July 2010 An additional parameter "Amount of money spent for community purposes from the carbon credit revenues" was introduced. Audit team 20 August 2010 A monitoring plan on community has been defined based on the concrete benefits generated (additional services) and the maintenance and extension of forest protection areas which are most important in the alpine region. This approach is considered adequate to assure continuous net community benefits in the particular project context. Request covered.	☑
Corrective Action Request No 32. A concrete methodological approach remains to be developed and described in the PDD based on which changes in biodiversity have been estimated. Conclude on the net benefits in regard to biodiversity.	B.1.1 and following	Audit team 18 May 2010 No answer was provided Project participant 1. July 2010 The approach is to take the area of the forest nature reserves as a broadband indicator for biodiversity. This is a very hard figure because the forest nature reserves once established are legally binding for minimum 50 years. Each forest nature reserve is based on a scientific evaluation. To establish a forest nature reserve is always linked with a loss of income and business opportunities. With revenues from carbon credits the OAK can afford this better in future. Audit team 20 August 2010	**FAR 2**

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		The approach to take the local category of protected areas as proxy may not be adequate in the presented manner as it does not necessarily allow to measure changes in biodiversity triggered by the project. CCBA requires the monitoring of biodiversity impacts. (compare section G where more specific information as requested) Project participant 21. August 2010 The project activity (reduction of timber harvest) causes slight changes in biodiversity of the forest that can hardly be measured. It is further explained that improvement of the biodiversity status of the project area as consequence of the reduced harvest leads to more close to nature conditions and that therefore the net biodiversity benefit is definitely positive on the project area. Formally established forest nature reserves are not of local categories but of Swiss national categories and they are components of the Nature Preservation Concept of the Canton Schwyz, each based on a scientific evaluation. Once established they are legally binding and controlled by the forest service. Audit team 1 Sep 2010 The information has been updated. In light of the specific and further illustrated characteristics of the project design and the rather low intensity of changes in management it is considered appropriate to use the protected area as proxy to document continued biodiversity benefits. Therefore the audit team accepts this as initial monitoring plan **Forward Action Request 2:** It shall be re-evaluated if the methodology for biodiversity assessment and monitoring plan defined for biodiversity is still appropriate in light of the advancing project implementation.	
Corrective Action Request No 33. Update section B.1.2 in light of refined and consolidated definitions of the HCVs of the project.	B.1.2	Audit team 18 May 2010 No answer was provided Project participant 1. July 2010 According to the Swiss National FSC standard which is based on IUCN criteria only one type of HCV occurs in the OAK Schwyz forests. This is the protection forest. The area is not determined by the OAK only but by the forest service according to legal criteria. What the OAK Schwyz is influencing is the treatment of the protection forests.	☑

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
		Audit team 20 August 2010 Further illustrate impacts on HCV (forest / non forest) inside the project area and the project zone. Project participant 21. August 2010 The protection forest of the project area are the only IUCN HCV area category occurring on the project area. The endangered species Wild Goose is occurring in the whole project zone inside and outside the forest. There is a program to improve the habitat for this species. This is independent from the carbon sequestration project. The program on habitat improvement of the capercailie is not impacted by the project. It is not limited to the project area (forest) but also valid to the project zone. It is also valid for areas outside the forest in the whole project zone. Audit team 2 Sep 2010 The approach has been clarified. Protected areas / HCV in the project area will be monitored.	
Corrective Action Request No 34. Biodiversity monitoring needs to be included as per CCBA requirement. Reflect on the effectiveness for HCV (section B.5.2) and clarify status of further monitoring developments (section B.5.3)	B.3.1	Project participant 30. April 2010 The variable “Area of forest nature reserves” was introduced as proxy for biodiversity in the monitoring plan. It will be reported on each monitoring event. Audit team 18 May 2010 Based on the updated description in section G.1.8 variables for biodiversity monitoring shall be defined. It is stated that the forest itself is also a HCV (not only the forest nature reserves) and that biodiversity will be enhanced due to “close to nature” conditions. Indicators to monitor such situation must be included to the monitoring plan. Audit team 20 August 2010 It was clarified in the meantime that the nature reserve areas will be monitored, among others. *See also FAR 2 above.*	**FAR 2**

Validation Report clarifications and corrective action requests by validation team	Ref. to Table 1	Summary of Response	Audit team conclusion
Corrective Action Request - optional: Include the actual references; identify in further detail the impacts / 1.3 and the possibly associated actions of assistance.	GL 1.1	Project participant 30. April 2010 Even if the growth conditions may be improved by increasing temperatures it is stated in Ref. 33 that in the alps it is needed to reduce the harvest to have sinks in future. In the absence of the project carbon sink is less likely. Audit team 18 May 2010 Likely regional climate change and variability scenarios are described based on published references. No concrete scenarios available. Project participant 1. July 2010 The Project proponents do not apply for gold level status. The content of this section is only indicative and not subject to further validation.	☑ No optional point is granted
Corrective Action Request - optional: Specify how indentified risks may impact climate, community and biodiversty benefits and how this will be mitigated.	GL 1.2	Audit team 18 May 2010 No answer was provided Project participant 1. July 2010 The Project proponents do not apply for gold level status. The content of this section is only indicative and not subject to further validation.	☑ No optional point is granted
Corrective Action Request - optional: Specify further information given on the impact of climate change on the well-being of communities and/or the conservation status of biodiversity.	GL 1.3	Audit team 18 May 2010 No answer was provided Project participant 1. July 2010 The Project proponents do not apply for gold level status. The content of this section is only indicative and not subject to further validation.	☑ No optional point is granted

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Table 3 : Unresolved CAR / CR / FAR

Unresolved
Forward Action Request 1 The baseline approach as presented in the PDD is not sufficiently justified based on the relevant drivers related to the project area. A more detailed analysis shall be provided at verification; in particular parameters need to be defined for monitoring the baseline GHG emissions (harvest levels). Further the final monitoring plan needs to clarify how to account for losses from natural disasters (storm, ice, fire etc) not harvested.
Forward Action Request 2 It shall be re-evaluated if the methodology for biodiversity assessment and monitoring plan defined for biodiversity is still appropriate in light of the advancing project implementation.

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Information Reference List

<table>
<tr><th>Ref. No.</th><th>Document or Type of Information</th></tr>
<tr><td>1.</td><td>On-site interviews at the offices and the project site of the “Climate Protection Project Oberallmig“, during 20-21 January 2010.
Validation team on site: Martin Schröder (Validator, TÜV SÜD Industrie Service GmbH)
Interviewed persons:
<table>
<tr><td>1.</td><td>Felix Lüscher</td><td>Betriebsleiter Wald OAK</td></tr>
<tr><td>2.</td><td>Hubertus Schmidke</td><td>Consultant</td></tr>
<tr><td>3.</td><td>Bernhard Roth</td><td>Environmental Department, Amt für Wald und Naturgefahren</td></tr>
<tr><td>4.</td><td>Paul Betschart</td><td>Forester at OAK Schwyz</td></tr>
</table></td></tr>
<tr><td>2.</td><td>CCBA PDD: First version dated January 2010 / Final version: 06, dated 06 September 2010</td></tr>
<tr><td>3.</td><td>Bundesgesetz über den Wald (Waldgesetz, WaG) vom 4. Oktober 1991 (Stand am 1. Januar 2008) Swiss Federal Forest Law</td></tr>
<tr><td>4.</td><td>Verordnung über den Wald (Waldverordnung, WaV) vom 30. November 1992 (Stand am 1. Oktober 2008) Ordinance of the Swiss Federal Forest Law</td></tr>
<tr><td>5.</td><td>Kantonale Verordnung zum Bundesgesetz über den Wald 1998 KWaV Forest Law of Schwyz</td></tr>
<tr><td>6.</td><td>Vollzugsverordnung zur Kantonalen Verordnung zum Bundesgesetz über den Wald 2001 Ordinance to the Forest Law of Schwyz</td></tr>
<tr><td>7.</td><td>Planungs-und Baugesetz 1987 Law on Land Use and Building</td></tr>
<tr><td>8.</td><td>Verordnung betreffend den Natur-und Heimatschutz und die Erhaltung von Altertümern und Kunstdenkmälern 1927 Law Concerning Nature and Homeland Protection and on Preservation of Antiquities and Art Monuments</td></tr>
<tr><td>9.</td><td>Verordnung über den Biotopschutz und den ökologischen Ausgleich 1992 Law on Biotop Protection and Ecological Balance</td></tr>
<tr><td>10.</td><td>Tobias Liechti et al. 2005:142 S.Urwaldcharakteristiken des Bödmerenwaldes. Characteristics of Mature Forest Boedmerenwald.</td></tr>
<tr><td>11.</td><td>Frey, Hans Ueli 2000: Waldstandorte und Waldvegetation der Iberger Klippenlandschaft. Iné Flora und Vegetation der Iberger Klippenlandschaft. Berichte der Schwyzerischen Naturforschenden Gesellschaft. Zwölftes Heft. 130 S, S.97-130. Forest sites and forest vegetation. In: Flora and Vegetation of the Iberg Landscape</td></tr>
<tr><td>12.</td><td>Küchler et al. 2007: Schwyzer Moore im Wandel. Berichte der Schwyzerischen Naturforschenden Gesellschaft. Fünfzehntes Heft. 145 S Change of the moors of Schwyz</td></tr>
<tr><td>13.</td><td>Naturschutzkonzept Wald der Oberallmeindkorporation 2003. 11 S Nature Protection Concept of the OAK Schwyz</td></tr>
<tr><td>14.</td><td>UNFCCC CDM Executive Board Simplified baselind and monitoring methodology for small-scale afforestation and reforestation project activities under the clean development mechanism implemented on grasslands or croplands AR-AMS001, 29 p.</td></tr>
<tr><td>15.</td><td>Voluntary Carbon Standard. Program Guidelines. 18. November 2008 13 pp.</td></tr>
<tr><td>16.</td><td>Voluntary Carbon Standard. Guidance for Agriculture, Forestry and Other Land Use Projects. 18. November 2008 44 pp.</td></tr>
<tr><td>17.</td><td>Voluntary Carbon Standard. Tool for AFOLU Methodological Issues. 10. November 2008 13 pp</td></tr>
</table>

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