

Guidelines for Validation and Verification Bodies in Ghana

DISCLAIMER: The following step-by-step guide must be followed when conducting validations and verifications in Ghana. If the guidelines are not followed, especially the correct selection and onboarding of the local MRV expert, the CMO will reject the validation/verification. The Klik Foundation will only support validation/verification exercises which have exactly followed these guidelines.

Steps for Conducting Verification of Mitigation Activity or Carbon Project Developers: Ghana

1. The activity participant or project developer notifies the Carbon Market Office (CMO) by email of the contracting or hiring of a Designated Operational Entity DOE¹ to undertake the verification of its mitigation activity or project. The DOE² should be copied on the email, and the Terms of Reference (TOR) for the verification exercise should be included. The ToR shall include the scope (work packages as well as working days) of a local Monitoring, Reporting and Verification MRV expert appointed from the Roster of Experts (RoE).
2. The DOE shall request the CMO to recommend at least 3 experts from the ROE to participate in the verification process. The DOE shall review the CVs and appoint a suitable candidate from the ROE for onboarding.
3. The selected DOE follows up with a request to the CMO for an Entity Account (EA) and a Unique Identification Number (UIN) for the verification of the selected project. The email should be accompanied by the following:
 - a. Completed the mitigation activity participant and entity application form and the supporting documents (in the case of applying for the first EA).
 - b. Submission of proof of accreditation to undertake the verification of the activity in line with Schedule 9 of Ghana's framework.
 - c. Terms of Reference (TOR) for a local MRV expert appointed from the Roster of Experts (ROE) to undertake the validation exercise. The local MRV expert must be copied into this email.

¹ DOE also refers to the VVB

² The VVB or DOE should not have conducted the validation of the carbon project or mitigation activity.

4. The CMO shall conduct the review of the application for the EA and a UIN and provide the next steps for the onboarding of the DOE, including providing the DOE with an invoice for the payment of the GCR onboarding fee of USD 2,000.00 for the DOE.
5. Upon receipt of the invoice, the DOE shall complete payment and submit the payment advice for the payment fee to the CMO.
6. The CMO, upon receipt, will provide the DOE with the next steps for the verification exercise, including the EA and UIN credentials for the DOE and the procedures for activating the credentials.
7. The DOE shall request an inception meeting with the CMO before starting the verification activity. The CMO may invite its counterparts under a bilateral agreement (for example, the Federal Office for the Environment (FOEN)) to participate in the inception meeting. The local MRV expert must be present for the inception meeting.
8. The DOE shall proceed to undertake the verification exercise following the inception meeting.
9. The DOE shall request a closing meeting with the CMO to present the findings of the verification exercise. Similarly, the CMO may invite its counterparts under a bilateral agreement (for example, FOEN) to participate in the inception meeting. The CMO shall provide a date for the closing meeting. Further note that the CMO shall consider the verification closed only after the closing meeting.
10. The CMO may also conduct an exit interview with the local MRV expert to assess the performance of the local expert in the validation exercise.

Update by FOEN for Offsetting Projects Abroad

Mandatory site visit to inspect offsetting projects abroad before verification:

11. Validation and verification bodies (VVBs) are required to conduct a site visit for offsetting projects abroad as part of the verification process of the first monitoring report. Previously, VVBs were expected to inspect projects on site, but exceptions were possible if reasonable grounds were given. If a project has not yet been inspected, a site visit must be carried out during the next monitoring period. The same applies to projects for which a monitoring report is currently being verified as of 30 June 2026. The FOEN and the applicant must be informed

of the date of the visit well in advance so that they can attend if necessary (Art. 9 para. 3^{bis} CO₂ Ordinance). In the validation process, there is no requirement to inspect a project in a site visit; however, the VVB must assess whether such a visit is appropriate. For example, the VVB may need to ascertain that the project did not exist prior to the declared start date of implementation. If the VVB considers that a site visit is unnecessary during the validation process, it must explicitly justify this in its validation report.

For projects carried out in Switzerland, the current practice remains unchanged (see the FOEN communication [‘Offsetting CO₂ emissions: validation and verification’](#), Section 7.3).