

**environment, forestry  
& fisheries**

Department:  
Environment, Forestry and Fisheries  
REPUBLIC OF SOUTH AFRICA

**A.10.3. Verification**

Reporting under the NGER cannot be directly be linked to accounting under the C Tax Act as the former is documented at the plantation level and the latter at a company level (Figure A.6). As a consequence, there is no required verification of accounted emissions removals by eligible companies against GHG reported emissions or removals. All accounting related verification are based on nationally available forestry statistics (e.g. Green Mamba reports discussed in section A.5) and additional verification processes (see verification guidelines in Chapter D).

Recently the process for submitting Green Mamba forms was investigated. The forms are sent out by Forestry Economic Services (FES) to the various plantations, who then complete the forms. SAPPI provided us with an excel version of the form. It is not clear yet if all companies have the excel sheets or if some just have pdf forms. This still needs to be clarified. The forest plantations then complete the form and send it in hard copy to FES. FES converts the information into a database, aggregates the data for the whole plantation industry and produces the Timber Statistics Report. It is this report which gets submitted to DEFF<sup>8</sup>.

The problem with this is that it means FES has the actual raw data, not DEFF, making it difficult for DEFF to do verification with Green Mamba forms. The Green Mamba forms would therefore need to be requested from FES or from the individual companies. Alternatively, an external verifier could be tasked with doing verification on site. The other alternative is that the Green Mamba form be modified or additional items added so as to report all data required for NGER and then this could be submitted under the NGER reporting. It should, however, note that these Green Mamba forms provide long term historical data for plantations, therefore any modifications or additions to the forms should be able to allow for aggregation to ensure consistency with historical records. FES indicated that their contract was up for renewal shortly and so additional reporting requirements could possibly be incorporated into the current Green Mamba forms.

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