



environment, forestry & fisheries

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

in Table D.2 below. Examples of other suggested checks which DEFF can undertake to ensure the value ranges are in the correct range are provided in Appendix D.1.

Table D.2: Examples of checks that will be completed as part of the review by competent authority.

Type of check	Description	MRV tool reference
Rulebook checks	Check that all rules in the Rulebook have been adhered to.	
Range checks	Determine if Sequestration report data is within the expected range. Make comparisons with IPCC default values.	All sheets
Statistical checks	Evaluate data from similar taxpayers to identify outliers.	
Calculation checks	Check that columns have been added correctly.	All sheets
	Check balance between various input and output parameters	
	Check all appropriate data columns are completed	All sheets
	3rd party checks	
Mass balance checks	Check that the discount factors are correctly applied.	Accounting sheet
	Check the mass of carbon entering the mill is balanced with what is leaving the mills. Sum of inputs (tC) - sum of outputs (tC) = 0	HWP sheet
Afforestation checks	Check that afforested areas are not older than 20 years.	Land gain-loss method
Deforestation and TUP checks	Check the consistency in reporting of TUP and Deforestation areas	
Biomass burning checks	Check ratio of estimated gas emissions are equal to the GWP of that gas	Wildfires; Controlled burning
Methodological checks	Check changes in tier levels, and ensure methods are following IPCC methodology.	
	Ensure correct columns are completed for the selected Tier method	
Unit checks	Ensure consistency in units and check unit conversions.	
Change in ownership and registration checks	Determine if there have been any changes in ownership and whether this has affected outputs.	Verification sheet
Outside data checks	Data checks against an outside source, specifically Green Mamba forms (see Table D.3).	Verification sheet
Missing data checks	Identify gaps in emission/sequestration sources compared to the taxpayer activities.	
Cross checks	Cross-check with new data or common parameters used across sectors against that of other entities in the same sector or sector averages.	
	Cross-check with NGER submissions.	Verification sheet
Boundary checks	Assess whether data captured is in the correct reporting period, and that the data should be included as a part of the facilities data or not.	
	Ensure that roundwood stocks from previous years are not reported twice as input into HWP.	
Trend analysis	Identify unusual or unexpected trends or outliers which may be indicative of errors between years.	
Land area checks	Complete a land change matrix and check all land area is accounted for.	
	Check land change matrix for previous submission to check correspondence between previous and current stratification.	