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Peculiarities of validation of climate projects, verification of their implementation results and changes in requirements for greenhouse gas validation and verification bodies

**Elena V. Savenkova¹ , Ivan A. Kushch²,
Denis V. Sukhetsky¹, Daria O. Tsibareva¹**

¹*RUDN University, Moscow, Russian Federation*

²*Department of International Cooperation in the Sphere of Natural Resources
and Environmental Protection of the Ministry of Natural Resources and Environment
of the Russian Federation, Moscow, Russian Federation*

savenkova_ev@pfur.ru

Abstract. The voluntary market for the circulation of carbon units has been operating in Russia since 2022, thanks to which leading Russian companies register their climate projects in the registry of carbon units, issue and conduct transactions with carbon units. Given the importance of the financial implications of such operations, the confirmation of the reliability of data on actual greenhouse gas emissions and/or their absorption is of particular importance, so the issuance of carbon units is preceded by the validation of climate projects and verification of their results. Confidence in the conclusions on validation and verification is ensured by compliance of greenhouse gas validation and verification bodies with accreditation criteria which are harmonised with international standards and documents of international accreditation organisations. Thus, to recognise the results of validation and verification as in Russia also abroad, greenhouse gas validation and verification bodies need to ensure constant monitoring of changes in accreditation criteria and timely implementation of changes in their management system. This research considers the specifics of validation of climate projects and verification of their results, as well as an analysis of changes in the requirements for the activities of greenhouse gas validation and verification bodies in 2025.

Keywords: voluntary carbon market, climate project, carbon unit, validation, verification, greenhouse gas validation and verification bodies, accreditation criteria

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Особенности валидации климатических проектов, верификации результатов их реализации и изменения требований к органам по валидации и верификации парниковых газов

Е.В. Савенкова¹, И.А. Куш², Д.В. Сухецкий¹, Д.О. Цибарева¹

¹Российский университет дружбы народов, г. Москва, Российская Федерация

²Департамент международного сотрудничества в сфере природных ресурсов и охраны окружающей среды Минприроды России, г. Москва, Российская Федерация
[✉savenkova_ev@pfur.ru](mailto:savenkova_ev@pfur.ru)

Аннотация. Добровольный рынок обращения углеродных единиц функционирует в России с 2022 г., благодаря чему ведущие российские компании успешно регистрируют в реестре углеродных единиц свои климатические проекты, выпускают и совершают сделки с углеродными единицами. С учетом важности финансовых последствий таких операций особую роль приобретает подтверждение достоверности данных о фактических выбросах парниковых газов и/или их поглощении, поэтому выпуску углеродных единиц предшествует валидация климатических проектов и верификация их результатов. Доверие к заключениям по валидации и верификации обеспечивается за счет соблюдения органами по валидации и верификации парниковых газов критериев аккредитации, гармонизированных с международными стандартами и документами международных организаций по аккредитации. Таким образом, для признания результатов валидации и верификации как в России, так и за рубежом органам по валидации и верификации парниковых газов необходимо обеспечивать постоянный мониторинг изменений критериев аккредитации и своевременное внесение изменений в свою систему менеджмента. В исследовании рассмотрены особенности валидации климатических проектов и верификации их результатов, а также проведен анализ изменений требований к деятельности органов по валидации и верификации парниковых газов в 2025 г.

Ключевые слова: добровольный рынок углеродных единиц, климатический проект, углеродная единица, валидация, верификация, критерии аккредитации

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Introduction

In 2024, Russia's voluntary carbon market demonstrated a trend of steady development. At the same time, the foundations and conceptual basis for its creation were laid by Federal Law No. 296 "On limiting greenhouse gas emissions"¹ relatively recently. It was this federal law, which entered into force at the end of December 2021, that established the previously absent legal framework defining the circulation of carbon units, and for the first time introduced and consolidated the definitions of such concepts as "greenhouse gases",² "climate project",³ "carbon unit",⁴ "register of carbon units",⁵ "verification of the results of climate project implementation".⁶

Federal Law No. 296 "On the Limitation of Greenhouse Gas Emissions" regulated relations related to the limitation of greenhouse gas emissions, including the establishment of a reliable system of accounting for greenhouse gas emissions

¹ Federal Law dated 02.07.2021 г. No. 296-FL "On limiting greenhouse gas emissions". *Official Internet portal of legal information*. 02.07.2021. (In Russ.). Available from: <http://publication.pravo.gov.ru/Document/View/0001202107020031?ysclid=m9s5oeaclb364286474> (accessed: 14.02.2025); Collection of Legislation of the Russian Federation. 05.07.2021. No. 27 (part I). art. 5124. *Rossiyskaya Gazeta*. 07.07.2021. No. 147–148. (In Russ.).

² Greenhouse gases – gaseous substances of natural or anthropogenic origin that absorb and re-emit infrared radiation (para. 1, art. 2 Federal Law dated 02.07.2021 No. 296-FL "On limiting greenhouse gas emissions").

³ Climate project – a set of measures to reduce (prevent) greenhouse gas emissions or increase the absorption of greenhouse gases (para. 7 art. 2 Federal Law dated 02.07.2021 No. 296-FL "On limiting greenhouse gas emissions").

⁴ Carbon unit – verified result of climate project implementation expressed in mass of greenhouse gases equivalent to 1 tonne of carbon dioxide (para. 9 art. 2 Federal Law dated 02.07.2021 No. 296-FL "On limiting greenhouse gas emissions").

⁵ Register of carbon units – an information system that registers climate projects and keeps records of carbon units and transactions with them (para. 12 art. 2 Federal Law dated 02.07.2021 No. 296-FL "On limiting greenhouse gas emissions").

⁶ Verification of the results of climate project implementation – verification and confirmation of information on reduction (prevention) of greenhouse gas emissions or increase in greenhouse gas absorption as a result of climate project implementation (para. 10 art. 2 Federal Law dated 02.07.2021 No. 296-FL "On limiting greenhouse gas emissions").

in our country, and also determined the right of legal entities, individual entrepreneurs or individuals to carry out project activities that allow for the issuance of carbon units resulting from the implementation of climate projects, so-called carbon offsets/credits.

Methods and research

Voluntary market of carbon units in Russia counts from September 1, 2022 (date of launch of the registry of carbon units). In this case, the Ministry of Economic Development of Russia, being the developer of the Rules for the creation and maintenance of the register of carbon units, as well as operations with carbon units in the registry of carbon units, determined by the Government of the Russian Federation dated 30.04.2022 N 790⁷ continues to work to improve approaches to the system of carbon regulation, taking into account the emerging demands of the state and business [1; 2]. In particular, the services of the registry operator are exempt from VAT, foreign legal entities that do not have a permanent representative office in Russia, were given the opportunity to open accounts and carry out operations in the register of carbon units. The possibility of repayment by carbon units of the carbon footprint of third parties is provided, thanks to which, for example, PJSC Tatneft compensated for the carbon footprint of the hockey match “Ak Bars” – “Salavat Yulaev” in the amount of 38 tonnes in CO₂-eqv, which took place on December 18, 2024 in Kazan.⁸

Now, 49 climate projects are registered in the carbon unit registry, with 88.990.543 carbon units scheduled for release, of which 32.757.158 carbon units are in circulation (in 2023, this figure was only 87.500 carbon units) and 19.998 carbon units have already been offset to reduce carbon footprints.⁹

The high growth in the number of planned carbon units, including those already in circulation, highlights the issue of confidence of participants in the voluntary carbon market and other stakeholders in the reliability of information on the effectiveness of climate projects, which is ensured by appropriate validation and verification procedures.

Inclusion in the register of carbon units and entry into the voluntary carbon market in Russia is preceded by the assignment of the status of “climate project” to the project to reduce greenhouse gas emissions or increase their absorption. The

⁷ Resolution of the Government of the Russian Federation dated 30.04.2022 No. 790 (ed. dated 13.08.2024) ‘On approval of the rules for the creation and maintenance of the carbon unit register, as well as operations with carbon units in the carbon units register’. *Government of Russia: official website*. (In Russ.). Available from: <http://publication.pravo.gov.ru/Document/View/0001202205050004?ysclid=m9s5rtgotj524062646> (accessed: 20.12.2024).

⁸ *Register of carbon units*. (In Russ.). Available from: <https://carbonreg.ru/ru/?ysclid=m7x40gfpo8241883224> (accessed: 14.02.2025).

⁹ *Register of carbon units*. (In Russ.). Available from: <https://carbonreg.ru/ru/?ysclid=m7x40gfpo8241883224> (accessed: 14.02.2025).

criteria for classifying projects implemented by legal entities, individual entrepreneurs or individuals as climate projects are determined by the order of the Ministry of Economic Development of Russia dated 11.05.2022 No. 248¹⁰. Assessment and confirmation of project compliance with the established criteria is carried out within the validation procedure by greenhouse gas validation and verification bodies accredited in the national accreditation system (hereinafter – GHG VVBs), whose accreditation scope includes validation of climate projects in a particular sector of the economy. At the same time, affiliates of the project implementer may not act as GHG VVBs. As part of the validation of climate projects, the GHG VVBs also assesses the project's compliance with the requirements of the national standard GOST R ISO 14064-2-2021,¹¹ identical to the international standard ISO 14064-2:2019 “Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements”.

The peculiarity of the organisation of activities on validation of climate projects by the GHG VVBs, as well as the execution of final documents, is the need to perform the work not only in compliance with the requirements of the national standard GOST R ISO 14064-3-2021,¹² identical to the international standard ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements”, but also taking into account the requirements of the order of the Ministry of Economic Development of Russia dated May 11, 2022 г. No. 248. Thus, for instance, according to the procedure for attributing projects implemented by legal entities, individual entrepreneurs or individuals to climate projects, the GHG VVBs, based on the results of project validation, has the right to issue a verification opinion of two types

¹⁰ Order of the Ministry of Economic Development of the Russian Federation dated 11.05.2022 No. 248 (ed. from 08.07.2024) “On approval of the criteria and procedure for classifying projects implemented by legal entities, individual entrepreneurs or private individuals as climate projects, and the form and procedure for submitting a report on climate project implementation” (registered with the Ministry of Justice of Russia May 20, 2022 No. 68642). *KonturNormativ*. (In Russ.). Available from: <https://normativ.kontur.ru/document?moduleId=1&documentId=478455&ysclid=m7x41ymkmc273992681> (accessed: 14.02.2025).

¹¹ GOST R ISO 14064-2-2021. National Standard of the Russian Federation. Greenhouse gases. Part 2. Requirements and guidelines for quantification, monitoring and reporting documentation for projects to reduce greenhouse gas emissions or increase their absorption at the project level, approved and put into effect by the order of the Federal Agency for Technical Regulation and Metrology dated on September 30, 2021. No. 1030-st. *ConsultantPlus*. (In Russ.). Available from: <https://login.consultant.ru/link/?req=doc&base=OTN&n=31550> (accessed: 14.02.2025).

¹² GOST R ISO 14064-3-2021. National standard of the Russian Federation. Greenhouse gases. Part 3. Requirements and guidelines for validation and verification of statements regarding greenhouse gases, approved and put into effect by the order of the Federal Agency for Technical Regulation and Metrology dated September 30, 2021. No. 1031-art. *KonsultantPlus*. (In Russ.). Available from: <https://carbonreg.ru/pdf/стандарты/ГОСТ%20Р%20ИСО%2014064-3-2021.pdf?ysclid=m7x461u8r412394933> (accessed: 14.02.2025).

(positive or negative). Whereas GOST R ISO 14064-3-2021 allows the validator to prepare a conclusion of three types: positive, negative and modified, which can be issued if there are no significant distortions in the validated project.

It seems that such specificity is due to the integration of a favourable opinion of the GHG VVBs in the process of granting the executor of the climate project the right to initiate the inclusion of information about the climate project in the register of carbon units, which is a prerequisite for the subsequent release of carbon units.

No less important role is assigned by the legislation on limitation of greenhouse gas emissions to activities on mandatory verification of the results of climate project implementation. Verification of information on the reduction (prevention) of greenhouse gas emissions or increase in greenhouse gas absorption because of climate project implementation, contained in the report on climate project implementation, is carried out by the GHG VVBs, whose accreditation area includes work on verification of the results of climate project implementation in a particular sector of the economy. Similar to the above approaches to climate project validation, the verification of climate project implementation reports as GHG VVBs may not involve affiliates of the climate project implementer or any other person with whom the climate project implementer has contracted to prepare the report to be verified. When verifying the information contained in the report on the implementation of the climate project, it is assessed and confirmed compliance with the requirements GOST R ISO 14064-2-2021 and the order of the Ministry of Economic Development of Russia dated 11.05.2022 No. 248. In this case, the GHG VVBs shall perform the verification procedure in compliance with the requirements of GOST R ISO 14064-3-2021, as well as the rules defined by the Resolution of the Government of the Russian Federation dated 24.03.2022 No. 455¹³. In particular, when concluding a verification contract between the GHG VVBs and the climate project implementer or other person (hereinafter referred to as the verification customer), special attention should be paid to the provisions defining the procedure and conditions for the verification customer to eliminate deficiencies identified during the verification process. Also, the provisions of such a contract should regulate the issues related to the mandatory visit of the GHG VVBs to the territory where the climate project is implemented in order to confirm the reliability of the information contained in the report on the implementation of the climate project.

As a result of the verification of the report on the implementation of the climate project, the GHG VVBs has the right to form two types of conclusions: the first – that the verified data are reliable (positive conclusion), and the second – that such

¹³ Resolution of the Government of the Russian Federation of 24.03.2022 No. 455 “On Approval of the Rules for Verification of the Results of Climate Project Implementation”. *Official Internet portal of legal information*. 25.03.2022. (In Russ.). Available from: <http://publication.pravo.gov.ru/document/0001202203250027?ysclid=m9s5u474kk906401231> (accessed: 14.02.2025); Collection of Legislation of the Russian Federation. 28.03.2022. No. 13. art. 2115. (In Russ.).

data are unreliable or that the GHG VVBs lacks sufficient evidence to make a decision on the reliability or unreliability of the data (negative conclusion).

A positive verification report issued by the GHG VVBs gives the executor of the climate project the right to initiate the release into circulation of carbon units. This fact significantly increases the level of responsibility of the head of the GHG VVBs, as well as the staff of the GHG VVBs, who prepared or verified the verification conclusion and prepared the verification report. It should be noted that the high level of risk of responsibility of the GHG VVBs for the reliability of the results of validation of climate projects and verification of the results of climate project implementation, including the validity of conclusions and the issuance of positive or negative conclusions can be minimised through compliance of the GHG VVBs with the accreditation criteria, including monitoring of changes in the requirements for the activities of the GHG VVBs and timely transition to the implementation of the provisions of new versions of documents.

The criteria for accreditation of GHG VVBs are defined by order of the Ministry of Economic Development of Russia No. 707 dated October 26, 2020.¹⁴ The list of standardisation documents for the performance of the GHG VVBs in order to ensure their compliance with the accreditation criteria includes national standards GOST R ISO/IEC 17029-2022 ‘Conformity assessment. General principles and requirements for validation and verification bodies’,¹⁵ identical to the international standard ISO/IEC 17029:2019 “Conformity assessment – General principles and requirements for validation and verification bodies” and GOST R ISO 14065-2022,¹⁶ identical to the international standard ISO 14065:2020 “General principles and requirements for bodies validating and verifying environmental

¹⁴ Order of the Ministry of Economic Development of the Russian Federation from 26.10.2020 No. 707 (ed. from 23.01.2023) “On approval of accreditation criteria and the list of documents confirming the compliance of the applicant, accredited person with the accreditation criteria” (registered with the Ministry of Justice of Russia on November 16). 2020. No. 60907. *KonturNormativ*. (In Russ.). Available from: <https://normativ.kontur.ru/document?moduleId=1&documentId=456476&ysclid=m7x5t09wtd652351560> (accessed: 14.02.2025).

¹⁵ GOST R ISO/IEC 17029-2022. National Standard of the Russian Federation. Conformity assessment. General principles and requirements for validation and verification authorities (approved and put into effect by Order No. 953-st “On the approval of the national standard of the Russian Federation” of the Federal Agency for Technical Regulation and Metrology dated September 19, 2022. *Electronic fund of current legal and regulatory-technical doc*. (In Russ.). Available from: <https://docs.cntd.ru/document/1200193363?ysclid=m7x63i0x4o666414583> (accessed: 14.02.2025).

¹⁶ GOST R ISO 14065-2022. National Standard of the Russian Federation. General principles and requirements for bodies for validation and verification of environmental information, approved and put into effect by the order of the Federal Agency for Technical Regulation and Metrology of 25 October 2022 No. 1187-art. “On Approval of the National Standard of the Russian Federation”. *Electronic fund of current legal and regulatory-technical doc*. (In Russ.). Available from: <https://docs.cntd.ru/document/1200193813?ysclid=m7x69fwdw1659960356> (accessed: 14.02.2025).

information”. In order to ensure that the GHG VVBs complies with the above standards and accreditation criteria, the GHG VVBs shall also comply with the national standards GOST R ISO 14064-3-2021, identical to the international standard ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements”, GOST R ISO 14066-2013,¹⁷ identical to the international standard ISO 14066:2011 “Greenhouse gases – Competence requirements for greenhouse gas validation teams and verification teams”, as well as IAF MD 6:2014 ‘A mandatory IAF document for the application of the standard ISO 14065:2013’.¹⁸ At the same time, an important circumstance are the provisions that in case of amendments, issuance of a new version of a standardisation document or introduction of a standardisation document to replace the above national standards of the Russian Federation and the document of international organisations in the field of accreditation, it is necessary to apply the current standardisation document until the relevant amendments are made to the order of the Ministry of Economic Development of Russia from October 26, 2020 No. 707.

In August 2023, the International Organisation for Standardisation (ISO) withdrew International Standard ISO 14066:2011 and ISO 14066:2023 published instead of it “Environmental information – Competence requirements for teams validating and verifying environmental information”.¹⁹ Consequently, the 37th IAF General Assembly adopted a resolution (2023-15) establishing a two-year transition period for ISO 14066:2023 from August 31, 2023.²⁰ Thus, the first major change in the operation of the GHG VVBs will be the transition to fulfil the requirements of a national standard identical to ISO 14066:2023.

In order to ensure the application of current versions of international standards, on January 1, 2025 the Federal Agency for Technical Regulation and Metrology introduced the national standard GOST R ISO 14066-2024 “Environmental Management. Requirements for the competence of groups for validation and

¹⁷ GOST R ISO 14066-2013. National Standard of the Russian Federation. Greenhouse gases. Requirements for the competence of greenhouse gas validation and verification groups (approved and put into effect by the Order of the Federal Agency for Technical Regulation and Metrology of 17 December 2013 No. 2274-st). *Electronic Fund of Current Legal and Regulatory and Technical Documents*. (In Russ.). Available from: <https://docs.cntd.ru/document/1200108768?ysclid=m7x6j7gmle664744804> (accessed: 14.02.2025).

¹⁸ The official translation of IAF MD 6:2014 into Russian is registered by FGBU ‘RST’ on November 17, 2021, registration N 2878/IAF MD.

¹⁹ ISO 14066:2023 *Environmental information – Competence requirements for teams validating and verifying environmental information*. Available from: <https://www.iso.org/standard/82544.html> (accessed: 14.02.2025).

²⁰ IAF. Available from: <https://iaf.nu/resolutions/transitional-arrangements-for-iso-140662023/> (accessed: 14.02.2025)

verification of environmental information”,²¹ identical to the international standard ISO 14066:2023. The changes to the structure of the implemented standard clearly reflect the innovations in the activities to ensure competence of the staff of the GHG VVBs (Table).

Comparison of the contents of GOST R ISO 14066-2013 and GOST R ISO 14066-2024

GOST R ISO 14066-2013	GOST R ISO 14066-2024
Preface	Preface
Introduction	Introduction
1 Application scope	1 Application scope
2 Normative references	2 Normative references
3 Terms and definitions	3 Terms and definitions
3.1 Terms related to competence requirements	3.1 Terms related to competence
3.2 Terms related to greenhouse gases	3.2 Terms related to environmental information
3.3 Terms related to activity entities and organisations	3.3 Terms related to personnel and organisation
3.4 Terms related to greenhouse gas validation and verification	3.4 Terms related to validation and verification
Unavailable	3.5 Terms related to debt securities
4 Principles	4 Principles
4.1 General terms	4.1 General terms
4.2 Independence	Unavailable
4.3 Integrity	4.2 Integrity
4.4 Credible representation	4.3 Reliable and objective representation
4.5 Proper professional care	4.4 Due diligence
4.6 Professional acumen	4.5 Professional acumen
Unavailable	4.6 Impartiality
4.7 Evidence approach	4.7 Evidence-based approach
Unavailable	5. Appliance of the principles
5 Group competence	6 Group competence
5.1 General terms	6.1 General terms
5.2 Knowledge	6.2 Knowledge
5.2.1 General terms	6.2.1 General terms
5.2.2 Knowledge of the greenhouse gas programme	6.2.2 Knowledge of environmental information programme
5.2.3 Technical knowledge and experience	6.2.3 Knowledge of quantitative and qualitative information
	6.2.4 Additional knowledge declarations for organisational level
	6.2.5 Additional knowledge for verification of product of declarations of environmental information of the product
	6.2.6 Additional knowledge for validation/verification of declarations of environmental information of the project
5.2.4 Knowledge and experience in data and information auditing	6.2.7 Knowledge of auditing
5.2.5 Team leader knowledge and experience	Unavailable
5.3 Skills	6.3 Skills
Unavailable	6.3.1 Group skills
Unavailable	6.3.2 Skills of the group leader

²¹ GOST R ISO 14066-2024. National Standard of the Russian Federation.

Environmental Management. Requirements for competence of environmental information validation and verification teams (approved and put into operation by the order of the Federal Agency for Technical Regulation and Metrology dated on October 7, 2024. No. 1397-st). *Electronic collection of current legal and regulatory and technical documents*. (In Russ.). Available from: <https://docs.cntd.ru/document/1309958865?ysclid=m8ly5xr86572250380> (accessed: 14.02.2025).

Ending of the Table

GOST R ISO 14066-2013	GOST R ISO 14066-2024
6 Sector competence	<i>Unavailable</i>
<i>Unavailable</i>	7 Competence of technical experts
<i>Unavailable</i>	8 Competence of the independent expert reviewer
7 Competence in analysing greenhouse gas validation or verification statements	<i>Unavailable</i>
8 Developing and maintaining knowledge and skills in the area of greenhouse gas validation and verification	9 Demonstrating and maintaining knowledge and skills in validation and verification
8.1 General terms	<i>Unavailable</i>
8.2 Demonstration of knowledge and skills	9.1 Demonstration of knowledge and skills
8.3 Maintaining knowledge and skills	9.2 Maintaining knowledge and skills
Annex A (Reference) Evidence and implementation of professional acumen principle (4.6)	Annex A (Reference) Evidence and application of the principle of professional scepticism
Annex B (Reference) Methods for assessing the competence of members of greenhouse gas validation or verification groups	Annex B (Reference) Methods for assessing the competence of greenhouse gas validation or verification teams of greenhouse validation or verification teams (including technical experts) and independent peer reviewers
Annex C (Reference) Identification of competence of panel members by competences of the sectors	<i>Unavailable</i>
Annex D (Reference) Relationship between the requirements for validation and verification competence requirements (as defined in ISO 14065:2007) and the competence requirements needed by greenhouse gas validation and verification groups	<i>Unavailable</i>
Annex E (Reference) Case of a mandatory initial awareness level for persons starting training as members of a greenhouse gas validation or verification group	Annex C (Reference) Case of a mandatory initial awareness level for persons starting training to participate in validation and verification
Annex F (Reference) Personal qualities	Annex D (Reference) Personal qualities
<i>Unavailable</i>	Annex E (Reference) Additional requirements applicable to validation, verification and AUP procedures
<i>Unavailable</i>	Annex F (Reference) Additional requirements applicable to greenhouse gas validation, verification and AUP procedures
Annex DA (Reference) Information on the conformity of the referenced international standards with the corresponding national standards	Annex DA (Reference) Information on the conformity of the referenced international standards with the corresponding national standards
Bibliography	Bibliography

Sources: compiled by E.V. Savenkova, I.A. Kushch, D.V. Sukhetsky on the basis of: GOST R ISO 14066-2013. National Standard of the Russian Federation. Greenhouse gases. Requirements for competence of greenhouse gases validation and verification groups, approved and put into effect by the Order of the Federal Agency for Technical Regulation and Metrology of December 17, 2013 No. 2274-art "On approval of the national standard" (In Russ.); GOST R ISO 14066-2024. National Standard of the Russian Federation. Greenhouse gases. Requirements for competence of greenhouse gases validation and verification groups, approved and put into operation by the Order of the Federal Agency for Technical Regulation and Metrology dated October 7, 2024 No. 1397-st. (In Russ.).

In contrast to the expired GOST R ISO 14066-2013, the scope of application of GOST R ISO 14066-2024 has been expanded from greenhouse gases to environmental information statements. The new version of the standard introduced

additional definitions of terms related to validation and verification, as well as terms related to debt instruments such as “issuer” and “borrower”. The principle of impartiality has been added, as well as the previously absent obligation for members of validation and verification teams (including technical experts) and independent reviewers to consider established principles in their work [3; 4]. The competence requirements for all participants in validation and verification procedures are detailed. The standard is also appended with annexes defining additional competence requirements for certain types of environmental information statements [5].

To meet international requirements, as well as provide conditions for the recognition of Russian GHG VVBs validation and verification certificates abroad by Rosakkreditation, it is determined that from March 1, 2025. When providing public accreditation services, extension of the field of accreditation, certification of competence of accredited persons assessment of compliance of applicants, accredited persons with accreditation criteria will be carried out taking into account the requirements of GOST P ISO 14066-2024, including in relation to public services, applications for which were received by the national accreditation body before March 1, 2025 and under which no on-site assessment was carried out. The USG accredited in the national accreditation system must confirm the transition to GOST R ISO 14066-2024 by August 30, 2025.²²

Results

The analysis of the practice of transition to the new versions of the standards has shown that in order to transition to GOST R ISO 14066-2024, the GHG VVBs should conduct a comparative analysis of the requirements of GOST R ISO 14066-2013 and GOST R ISO 14066-2024, assess the compliance of its activities with the requirements and identify existing gaps, as well as develop the necessary transition plan. In doing so, the GHG VVBs shall ensure that the personnel whose activities have been changed have the necessary confirmed competencies in the application of GOST R ISO 14066-2024 in conjunction with GOST R ISO/IEC 17029-2022, GOST R ISO 14065-2022 and GOST R ISO 14064-3-2021. The management of the GHG VVBs shall have the necessary skills to implement the process of transition to the new requirements. The effectiveness of the transition to GOST R ISO 14066-2024 is assessed by the GHG VVBs within the framework of internal audits of the GHG VVBs management system. As a rule, if the requirements for transition to the new version of the standard were not assessed by the accreditation

²² Management System Document of the Federal Accreditation Service (Rosakkreditation) SM No. 03.1-9.0002. Version 06. July 1, 2024. Accreditation scheme for greenhouse gas validation and verification bodies in the national accreditation system. *Electronic collection of current legal and regulatory and technical documents*. (In Russ.). Available from: <https://docs.cntd.ru/document/1306917557> (accessed: 14.02.2025).

body during the periodic assessment (confirmation of competence), the GHG VVBs sends to the accreditation body a report on the implementation of the transition plan with the attachment of documents confirming the implementation of all planned activities.

The second change in GHG VVBs activities expected in 2025 is related to the transition to the new version of IAF MD 6. On September 11, 2024, the official IAF website published IAF MD 6:2024 “IAF Mandatory Document for the Application of ISO 14065:2020” (IAF MD 6:2024 Application of ISO 14065:2020).²³ After registration of the official translation of IAF MD 6:2024 into Russian by the Russian Federal State Budgetary Institution “RCT”, this document will become mandatory for GHG VVBs.

Conclusions

Thus, the timely introduction of changes in the activities of the GHG VVBs is an extremely important step towards the reliable reflection of environmental information and brings significant benefits both to the GHG VVBs themselves, striving to meet the demands of customers, and to the state, interested in the real assessment of emissions and removals of greenhouse gases, necessary, among other things, for the development of a strategy to achieve carbon neutrality. The activity on implementation of new versions of national standards and documents of international organizations on accreditation is conditioned by the obligation of the GHG VVBs to comply with the accreditation criteria.²⁴

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²³ IAF Mandatory Document for the Application of ISO 14065:2020. Issue 3, Version 2. (IAF MD 6:2024). Available from: https://iaf.nu/iaf_system/uploads/documents/IAF_MD_6_Issue_3_Version2_11092024.pdf (accessed: 14.02.2025).

²⁴ See para. 1 part 1 of Art. 13 of Federal Law No. 412-FZ dated 28.12.2013 (ed. 24.07.2023) ‘On Accreditation in the National Accreditation System’ (as amended and supplemented, valid from 01.09.2024): *KonturNormative*. (In Russ.). Available from: <https://normativ.kontur.ru/document?moduleId=1&documentId=453351&ysclid=m82xi4xdha764605531> (accessed: 14.02.2025).

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Bio notes:

Elena V. Savenkova, Doctor of Economic Sciences, Professor, Director of the Institute of Environmental Engineering, Head of the body for greenhouse gas validation and verification, RUDN University, 6 Miklukho-Maklaya St, Moscow, 117198, Russian Federation. ORCID: 0000-0002-3978-0871; eLIBRARY SPIN-code: 9083-6539; Scopus AuthorID: 57190004814. E-mail: savenkova_ev@pfur.ru

Ivan A. Kushch, Director of the Department of International Cooperation in the Field of Natural Resources and Environmental Protection of the Ministry of Nature of Russia, 4/6 Bolshaya Gruzinskaya St, Moscow, 123812, Russian Federation.

Denis V. Sukhetsky, Associate Professor of the Department of Strategic Development and International Integration of the National Accreditation System, RUDN University, 6 Miklukho-Maklaya St, Moscow, 117198, Russian Federation. E-mail: SukhetskyDV@fsa.gov.ru

Daria O. Tsibareva, student, 05.03.06 Ecology and Nature Management, RUDN University, 6 Miklukho-Maklaya St, Moscow, 117198, Russian Federation. E-mail: tsibareva_do@pfur.ru