

**Greenhouse Gas Verification Statement Number  
UK.PRS.VOL.INV.0417.2013/2013/06/2016**

The inventory of Greenhouse Gas emissions in the period  
01/01/2013 – 31/12/2013 for

**United Nations Development Programme – Montenegro**

Party Address: UN Eco House, Stanka Dragojevic bb,  
81000 Podgorica, Montenegro

has been verified in accordance with ISO 14064-3:2006 as  
following the guidance of:

**Paragraph 2 to 24 of the Guidelines for the  
preparation of national communications from  
Parties not included in Annex I to the  
Convention, 2003 \***

To represent a total amount of:

**60,904tCO<sub>2</sub>e**

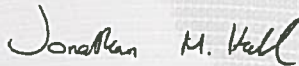
**For the following activities**

The tourism sector of Montenegro

Lead Assessor: Shane Hughes

Technical Reviewer: Peter Simmonds

Authorised by:



Jonathan Hall

Business Manager

SGS United Kingdom Ltd

**Verification Statement Date: 06/07/2016**

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available  
on pages 2 to 4 of this Statement.



## Schedule Accompanying Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0417.2013/2013/06/2016

### Brief Description of Verification Process

SGS has been contracted by United Nations Development Program – Montenegro (referred to as the “Party”) for the verification of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions pertaining to the tourism sector of Montenegro and as provided by United Nations Development Program - Montenegro, UN Eco House, Stanka Dragojevic bb, 81000 Podgorica in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO<sub>2</sub> equivalent emissions.

### Roles and responsibilities

The management of United Nations Development Program - Montenegro is responsible for the organization's GHG information system for the Montenegro tourism sector, including the development and maintenance of records and reporting procedures in accordance with that system the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the United Nations Development Program – Montenegro tourism sector GHG Assertion for the period 01/01/2013 – 31/12/2013.

SGS conducted a third party verification following the requirements of ISO 14064-3: 2006 of the provided CO<sub>2</sub> equivalent assertion, in the period April to June 2016.

The assessment included a desk review and conference calls. The verification was based on the verification scope, objectives and criteria as agreed between United Nations Development Program - Montenegro and SGS on 11/04/2016.

### Level of Assurance

The level of assurance agreed is limited.

### Scope

United Nations Development Program - Montenegro has commissioned an independent verification by SGS of reported CO<sub>2</sub> equivalent emissions arising from The tourism sector of Montenegro, to establish conformance with the guidelines of Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \* within the scope of the verification as outlined below. Data and information supporting the CO<sub>2</sub> equivalent assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the Inventory boundary and is in accordance with the guidelines of Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \*.

- The inventory boundary was established following Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \*
  - Title or description of activities: The tourism sector of Montenegro
  - Location/boundary of the activities: Montenegro
  - GHG sources, sinks and/or reservoirs included:
  - In country emissions; Accommodation and other services, Waste, Road, Railway Shipping and Air transport
  - Out of country emissions; Road, Railway, Shipping and Air transport from tourists travelling to and from Montenegro are reported separately as a memo note which is not included in this verification statement
  - Types of GHGs included: CO<sub>2</sub>, N<sub>2</sub>O and CH<sub>4</sub>
  - Directed actions: None.

- GHG information for the following period was verified: 01/01/2013 – 31/12/2013.
- Intended user of the verification statement: Internal and public reporting to UNFCCC and its' entities and structures.

**Objective**

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub> equivalent emissions pertaining to the tourism sector of Montenegro are as declared by the CO<sub>2</sub> equivalent assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

**Criteria**

Criteria against which the verification assessment is undertaken are the guidance outlined in Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \*.

**Materiality**

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG Assertion

**Conclusion**

United Nations Development Program - Montenegro provided the GHG assertion pertaining to the tourism sector of Montenegro based on the guidance of Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \*. The GHG information for the period 01/01/2013 – 31/12/2013 disclosing gross emissions of 60,904 metric tonnes of CO<sub>2</sub> equivalent are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence that the presented CO<sub>2</sub> equivalent assertion is not materially correct, is not a fair representation of the CO<sub>2</sub> equivalent data and information, and is not prepared following the guidance of Paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 \*



We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the CO<sub>2</sub> equivalent emissions for the period 01/01/2013 – 31/12/2013 are not unfairly stated.

SGS makes the following qualifications:

The Party's methodology uses Environmentally Extended Input-Output Analysis (EE-IOA) for calculating activity data for some key categories. The inherent uncertainty with EE-IOA has not been accounted for within the materiality level applied.

This statement shall be interpreted with the CO<sub>2</sub> equivalent assertion of United Nations Development Program - Montenegro as a whole.

\* Note, paragraph 2 to 24 of the Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, 2003 is the annex on page 4 of United Nations Framework Convention on Climate Change Report of the Conference of the Parties on its eighth session, held at New Delhi. From 23 October To 1 November 2002.

Addendum, Part Two: Action taken by the Conference of the Parties at its eighth session, dated 28 March 2003

Supporting document: Reporting on climate change user manual for the guidelines on national communications from non-Annex I Parties

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at United Nations Development Program - Montenegro website ([www.me.undp.org](http://www.me.undp.org)). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.