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**From** [rachel.child@pd-forum.net](mailto:rachel.child@pd-forum.net)  
**Date** 10 August 2012  
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**Subject** **Call for inputs on materiality guidelines**

Dear Mr. Duan Maosheng,  
Honorable Members of the CDM Executive Board,

The PD Forum would like to once again highlight the issue of time and resources which are wasted in addressing temporary and permanent deviations from monitoring plans which are immaterial in nature.

In order for the materiality guidelines to assist PPs in their activities of monitoring and reporting, we request that the scope is extended to include the treatment of immaterial deviations.

As CDM projects head into Least Developed Countries and tackle more dispersed activities, the challenges to monitoring and reporting will increase. We still believe that the concept of materiality could be applied to take a significant step towards reducing the time and resources spent on addressing immaterial errors, omissions or misstatements. This would be better than forcing PPs to surrender CERs in instances where monitoring plans have failed but the project clearly remains operational.

We thank you for the opportunity to provide our comments on this issue and as always, would be very happy to discuss them with you further,

Kind regards,



Rachel Child  
Co Vice Chair, Project Developer Forum