



विद्युत मंत्रालय
MINISTRY OF
POWER

सत्यमेव जयते



DETAILED PROCEDURE

Programme of Activities (PoA) under Offset Mechanism



INDIAN
Carb·n
MARKET

Publication Date: DD/MM/YYYY

Version 1.0

Detailed Procedure for Programme of Activities under Offset Mechanism

© 2026 Bureau of Energy Efficiency

Published by
Bureau of Energy Efficiency
4th Floor, Sewa Bhawan, R. K. Puram, New Delhi

Table of Contents

<i>Abbreviations</i>	4
<i>Definitions</i>	5
<i>About the Offset Mechanism</i>	9
<i>A. Registration and Issuance Procedure</i>	11
<i>B. Programme of Activities Standard</i>	29
<i>C. Validation and Verification Standard</i>	46
<i>D. SDG Standard</i>	70

Abbreviations

A6.4 SB	Article 6.4 Supervisory Body
ACVA	Accredited Carbon Verification Agency
BEE	Bureau of Energy Efficiency
BIS	Bureau of Indian Standards
CL	Clarification Request
CAR	Corrective Action Request
CCC	Carbon Credit Certificate
CCTS	Carbon Credit Trading Scheme
CDM	Clean Development Mechanism
COP	Conference of Parties
CPA	Component Project Activity
CPA-DD	Component Project Activity Design Document
GHG	Greenhouse Gas
GWP	Global Warming Potential
ICM	Indian Carbon Market
IEC	International Electrotechnical Commission
ISO	International Organization for Standardization
MoEFCC	Ministry of Environment Forest and Climate Change
MoP	Ministry of Power
MRV	Monitoring, Reporting and Verification
NABL	National Accreditation Board for Testing and Calibration Laboratories
NDAIAPA	National Designated Agency for Implementation of Article 6 of Paris Agreement
NDC	Nationally Determined Contribution
NSC-ICM	National Steering Committee for Indian Carbon Market
PACM	Paris Agreement Crediting Mechanism
POA-DD	Programme of Activities Design Document
UN SDGs	United Nations Sustainable Development Goals
tCO ₂ e	Tons of carbon dioxide equivalent
UNFCCC	United Nations Framework Convention on Climate Change

Definitions

- I. **“Approved Methodology”** – a methodology that has been approved by the Central Government and published by Bureau for application with respect to project activities in offset mechanism under the Indian carbon market.
- II. **“Avoidable Reversals”** – are reversals caused by factors over which the non-obligated entity has influence or control.
- III. **“Baseline Emissions”** – The GHG emissions that would occur in the baseline scenario.
- IV. **“Baseline Scenario”** – For the offset programme of activities under ICM excluding Forestry sector, the scenario that reasonably represents the anthropogenic emissions by sources of GHGs that would occur in the absence of the programme of activities. For the offset programme of activities under ICM in Forestry sector, the scenario that reasonably represents the sum of the changes in carbon stocks in the carbon pools within the project boundary that would occur in the absence of the programme of activities.
- V. **“Completeness Check”** – The process undertaken by the Administrator to confirm that all information and documents that are required by non-obligated entity or Accredited Carbon Verification Agency as applicable, have been submitted and that the submitted documents are complete in accordance with the relevant requirements of the section A to D of this “Detailed Programme of Activities (PoA) Procedure for Offset Mechanism”.
- VI. **“Component Project Activity”** - A Component Project Activity (CPA) is a distinct project or activity implemented under a Programme of Activities (PoA) framework. It represents a specific intervention or set of measures that reduce emissions or enhance removals, and is registered, monitored, and credited within the framework of the PoA.
- VII. **“Crediting Period”** – The total period for which the GHG emission reductions or removals generated by the project are eligible for issuance as carbon credit certificates (CCCs).
- VIII. **“Crediting Period Start Date”** - The crediting period start date is either the registration date of the programme of activities (PoA) or the start date of the first generic CPA, whichever is later.
- IX. **“Ecosystem-based Approaches”** - These approaches include projects that lead to avoidance, reductions or removals of GHGs through activities focused on native ecosystem conservation, afforestation, restoration, agro-forestry etc; farming practices that increase soil carbon pools; improved land management

practices, including the restoration and conservation of wetlands and coastal ecosystems and avoiding the conversion of native ecosystems, and indicated as being an “Ecosystem-based approach” in the corresponding ICM methodology.

- X. **Generic CPA** – First Individual project activity that will be submitted in the Programme of Activities Design Document (PoA-DD) as a part of larger framework, i.e., PoA.
- XI. **“Issuance”** - The recommendation by the NSC-ICM to the Administrator to issue CCCs, for an ICM programme of activities or programme of activities, in accordance with section A7 of “Section A – Registration and Issuance Procedure” of this “Detailed Procedure for Offset Mechanism”
- XII. **“Leakage”** - For the offset programme of activities under ICM excluding Forestry sector, the net change of anthropogenic emissions by sources of GHGs which occurs outside the project boundary, and which is measurable and attributable to the offset programme of activities under ICM. For the offset programme of activities under ICM in the Forestry sector, the increase in GHG emissions by sources or decrease in carbon stock in carbon pools which occurs outside the boundary of the programme of activities or programme of activities as applicable.
- XIII. **“Materiality”** - The concept that individual or the aggregation of misstatements are significant enough to potentially affect the GHG statement and influence the way that intended users take decisions based on the data.
- XIV. **“Monitoring Plan”** - The plan which sets out the methodology to be used by non-obligated entity for the monitoring of, and by ACVAs for verification of, the amount of GHG emission reductions or net anthropogenic GHG removals by sinks achieved by the offset programme of activities under ICM .
- XV. **“Monitoring report”** - A report prepared by a non-obligated entity which records the GHG emission reductions or net anthropogenic GHG removals by sinks of an implemented registered ICM programme of activities, in accordance with the monitoring plan for a particular monitoring period.
- XVI. **“Monitoring period”** – It is the timeframe during which the programme of activities greenhouse gas (GHG) emissions or reductions or avoidance are systematically measured and recorded by the non-obligated entity.
- XVII. **“Programme of Activities (PoA)”** – A PoA encompasses a series of individual project activities (CPAs, or Component project activities) that share a common purpose and methodology for reducing or removing or avoiding greenhouse gas emissions.

- XVIII. **“Project Design Document”** – The detailed document prepared by the non-obligated entity for the offset programme of activities under ICM, in accordance with *section B4 of “Section B – Project Standard”* of this *“Detailed Procedure for Offset Mechanism”*
- XIX. **“Regulatory Surplus”** – It refers to the principle that the programme of activities must achieve greenhouse gas (GHG) emissions reductions or removal or avoidance that go beyond what is required by the existing laws, regulations, or policies.
- XX. **“Removals”** – are the outcomes of processes by which greenhouse gases are removed from the atmosphere as a result of deliberate human activities and are either destroyed or durably stored through anthropogenic activities.
- XXI. **“Reversals”** – are the negative net change in greenhouse gas storage for which there is a reversal of an equivalent quantity.
- XXII. **“Stakeholders”** - It refers to individuals, groups or communities, affected, or likely to be affected, by the proposed offset programme of activities or programme of activities under ICM, or actions leading to the implementation of such an activity.
- XXIII. **“Sectoral Scope”** means the category of GHG source sectors or groups of activities that apply to ICM project activities and programme of activities. A ICM programme of activities or programme of activities may fall within more than one sectoral scope.
- XXIV. **“Validation”** – The process of independent evaluation of a project under the ICM programme of activities by an ACVA in accordance with the requirements of the *section C4 of “Section C – Validation and Verification Standard”* of this *“Detailed Procedure for Offset Mechanism”*
- XXV. **“Verification”** - The periodic independent evaluation and ex post determination by an ACVA of monitored GHG emission reductions, removal or avoidance that have occurred as a result of a ICM programme of activities.
- XXVI. **“Sustainable Development Goals”** - The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity and the development must balance social, economic and environmental sustainability.
- XXVII. **Start date of CPA:** The project start date of CPA is the date on which the project began generating GHG emission reductions, avoidance or removals. January 1, 2025, is kept as the start date for first generic CPA.

XXVIII. **Start date of PoA:** The start date of the PoA is the start date of first generic CPA.

Note: The definitions mentioned here are over and above the definitions mentioned in the Energy Conservation (Amendment) Act, 2022, the principal CCTS Notification (S.O 2825 (E) dated 28 June 2023) and amended CCTS Notification (S.O 5369 (E) dated 19 December 2023).

DRAFT

About the Offset Mechanism

- I. Recognizing the need to reduce GHG emissions in India, The Energy Conservation Act, 2001 was amended in 2022, empowering the Central Government to establish a framework for the Indian Carbon Market by developing the Carbon Credit Trading Scheme (CCTS).
- II. The Central Government notified the CCTS, 2023 vide S.O. 2825(E) in June 2023, introducing the Compliance Mechanism of the scheme. The CCTS was then amended vide S.O. 5369(E) in December 2023, to introduce the Offset Mechanism.
- III. The CCTS includes two mechanisms: Compliance and Offset. In the compliance mechanism, obligated entities shall comply with the GHG intensity targets as notified by the Central Government. In the offset mechanism, non-obligated entities can register activities that lead to GHG emission reductions or avoidance or removals for issuance of carbon credit certificates.
- IV. The Bureau of Energy Efficiency is the Administrator of the CCTS scheme, and is responsible for registering projects and issuing CCCs in the Offset Mechanism.
- V. The mechanism aims to ensure that the carbon credits represent real, measurable, and additional GHG emission reductions or avoidance or removals. To achieve the same, the Offset Mechanism follows the core values listed below. These core values as mentioned below are aligned with global frameworks and standards ensuring high integrity of carbon credits in voluntary carbon markets.
 - a. Robust and Transparent governance structure and process
 - b. Effective third-party validation and verification
 - c. Strong focus on Additionality & Permanence
 - d. Robust quantification of emission reductions and removals
 - e. No double-counting
 - f. Alignment with UN SDGs
- VI. The “Detailed Procedure for Offset Mechanism”, published in March 2025 provides a comprehensive guide to the detailed procedures and standards involved in the Offset Mechanism under CCTS with respect to project activities.
- VII. This document provides a comprehensive guide to the detailed procedures involved in the Offset Mechanism under CCTS with respect to Programme of Activities and their Component Projects , ensuring clarity and consistency for

stakeholders engaged in carbon offset projects. This document has the following four sections:

- Section A: Registration and Issuance Procedure
- Section B: Programme of Activities Standard
- Section C: Validation and Verification Standard
- Section D: Sustainable Development Goal (SDG) Standard

- VIII. **“Section A”** describes the steps required to develop and register a Programme of Activity and Component Project Activity within the Offset Mechanism and the subsequent issuance of carbon credits. This section aims to provide clarity on the necessary documentation, eligibility criteria, and procedural steps, ensuring that all projects meet the fundamental requirements for registration and credit issuance.
- IX. **“Section B”** sets forth the criteria and guidelines that Programme of Activities and the Component Project Activity must adhere to in order to qualify for carbon credits. This includes environmental, technical, and operational standards to ensure that the projects contribute effectively to GHG emission reductions or avoidance or removals.
- X. **“Section C”** details the processes and guidelines for the ACVAs to assess the Programme of Activities and the Component Project Activity under the Offset Mechanism. This involves third-party validation and verification, which are critical for ensuring the accuracy and reliability of the reported outcomes. The procedures outlined in this section are designed to maintain high levels of transparency and accountability, which are crucial for garnering trust and confidence in the offset mechanism.
- XI. **“Section D”** integrates the United Nations Sustainable Development Goals (SDGs) into the offset mechanism, highlighting the broader socio-economic and environmental benefits of carbon offset projects. This section on one hand emphasizes on providing environment and social safeguards by identifying possible negative environmental and social impacts and risks from the implementation and operation of the programme of activities and plan to mitigate the same. On the other hand, the quantification of positive impact on SDGs by the implementation of the component project activity within the PoA framework.
- XII. Version 1.0 of this document shall be effective from DD MM 2026 .

Section A: Registration and Issuance Procedure

A. Registration and Issuance Procedure

A1. Introduction

A1.1. The registration and issuance procedure describes the administrative steps related to account registration, programme of activities registration, validation and verification and other actions related to the programme of activities framework and issuance of carbon credit certificates.

A2. Sectoral Scope

A2.1. The Programme of Activities (PoA) and Component Project Activities (CPA) under the offset mechanism shall fall under specific sectors. These sectors have been further classified into sub-sectors, and are mentioned in **Table 1**.

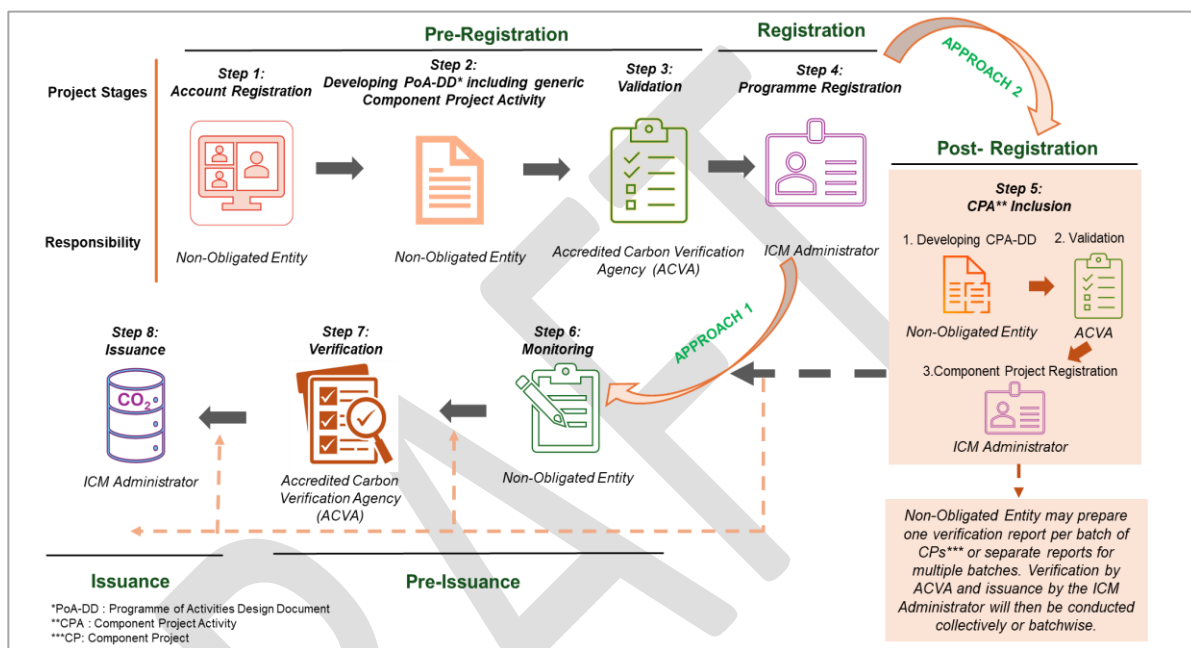
Table 1: Sectors and Sub-sectors in the Offset Mechanism under CCTS

S. No	Sector	Sub-Sector
1	Energy	- Energy Industries (renewable / non-renewable), - Energy distribution - Energy demand
2	Industries	- Manufacturing Industries - Chemical Industries - Mining/Mineral production - Metal production
3	Waste handling and disposal	Waste handling and disposal
4	Agriculture	Agriculture
5	Forestry	Afforestation and reforestation
6	Transport	Transport
7	Construction	Construction
8	Fugitive Emissions	- From fuels (solid, oil, and gas) - From Industrial gases (halocarbons and sulphur hexafluoride)
9	Solvent use	Solvents use
10	CCUS	Carbon capture, utilization and storage of CO₂ and other removals

Note: Inclusion & exclusion of sectors and sub-sectors shall be decided by the Central Government from time to time.

A3. Programme of Activities (PoA) Process Flow

A3.1. The various stages as depicted below have collectively been termed as the programme of activities process flow, under the offset mechanism, and are depicted in **Figure 1**. This entails step-by-step process from account registration till the issuance of CCCs on the ICM portal corresponding to the Programme of Activities (PoA) and subsequent additions of Component of Project



Activity (CPA).

Figure 1: Step-by-Step Process Flow for PoA & CPA Registration and Issuance under Offset Mechanism

A3.1.1. Step 1 - Account Registration: Any entity can register itself as a non-obligated entity on the ICM portal as detailed in section A4.1.

A3.1.2. Step 2 - Developing Programme of Activities Design Document (PoA-DD) including generic Component Project Activity (CPA) (Refer section A4.2) : The non-obligated entity shall prepare and submit a draft Programme of Activities Design Document (PoA-DD) to the Administrator, who shall further publish it on the ICM portal for public comments. The PoA-DD contains details of the overall PoA in Part I (as per Annexure III) and generic Component Project Activity (CPA), in Part II (as per Annexure III) – which shall be the first CPA of the PoA. If the PoA-DD contains more than one generic CPA, fill out Part II separately for each one, such that one completed Part II represents one generic CPA-DD.

A3.1.3. Step 3 - Validation (*Refer section A4.3*): The third-party validation is conducted by an ACVA, which includes evaluation of PoA and generic CPA/(s) on parameters as specified under “*Section C: Validation and Verification Standard*” of this document. Addressing comments received during the public consultation period by the non-obligated entity will also form a part of the validation step.

A3.1.4. Step 4 - PoA Registration (*Refer section A5*): After the positive conclusion of the validation stage, the ACVA shall submit a request for registration for PoA including the generic CPA to the Administrator. The Administrator will evaluate the submitted documents and, upon successful review, register the programme of activities as an ‘Offset PoA’.

A3.1.5. Step 5 – Inclusion of New CPAs (*Refer section A6.1*): Post registration of the PoA, if the non-obligated entity wishes to include CPAs in a registered PoA, the non-obligated entity will inform to the Administrator and prepare a Component Project Activity - Design Document (CPA-DD) in line with the registered PoA-DD and submit a draft to the Administrator, who shall further publish it on the ICM portal for public comments. After the positive conclusion of the validation stage, the ACVA shall submit a request for registration of the respective CPA. The Administrator will evaluate the submitted documents and upon successful review, include the CPA under the respective PoA.

Inclusion of a new CPA will not depend on the status of other CPAs provided that the start date of this in question is no earlier than the start date of the first CPA. For any new CPA that is included in the existing PoA, the CPA start date should be within one year of the date on which the Administrator is informed by the non-obligated entity about the intent to include the CPA.

A3.1.6. Step 6 -Monitoring (*Refer section A7.1*): Monitoring is the process where all relevant data will be recorded and monitored by the non-obligated entity in accordance with the project monitoring plan described in the PoA-DD. Any change in the PoA-DD and CPA-DD due to changes in programme design and/or monitoring plan occurring any time after the PoA registration stage shall be termed as post-registration changes.

A3.1.7. Step 7 – Verification (*Refer section A6.2*): During this stage, the non-obligated entity shall appoint an ACVA to conduct the verification of the PoA. This ACVA will be different from the one which was assigned for the validation of the PoA and CPA for any crediting period. The ACVA shall conduct a review as per the requirements under the Validation and Verification Standard and verify the actual GHG emission reductions or removals by the programme of activities during the verification period.

A3.1.8. Step 8 – Issuance (*Refer section A8.1*): Upon successful verification, the ACVA shall recommend the project for issuance of CCCs to the Administrator, which then reviews the verification report and issuance request. Based on a successful review, the Administrator requests the NSC-ICM for issuance of CCCs against the programme of activities. The Administrator issues the CCCs to the non-obligated entity based on the recommendation of NSC-ICM.

A4. Step 1-3: Pre-Registration Phase

A4.1. Step 1: Account Registration on ICM Portal

- A4.1.1.** Any entity intending to submit programme of activities (PoA) or purchase/sell CCCs shall register itself as a non-obligated entity on the ICM portal. The project registration will be limited to Indian firms only.
- A4.1.2.** For account registration, the entity shall furnish details as stated in “Account Registration Form” (*Annexure I*), and pay the account registration fees as stated in “Fee Schedule” (*Annexure II*).
- A4.1.3.** The fees as payable by the non-obligated entities at appropriate project stages will be utilized for the to meet carbon market establishment expense and market stabilization requirements.
- A4.1.4.** The Administrator on satisfactory review of the above details shall register the applicant as a non-obligated entity under the Offset Mechanism of ICM. After account registration, the Administrator shall provide the unique account ID and login credentials to the non-obligated entity.
- A4.1.5.** In case of any change related to the entity name, legal status or contact details of the nodal person, the same shall be updated on the ICM portal by the non-obligated entity. The nodal person should be a representative of the non-obligated entity who will be the point of contact with Administrator regarding the ICM PoA cycle.

A4.2. Step 2: Developing Programme of Activities Design Document (PoA-DD) including generic Component Project Activity (CPA)

- A4.2.1.** The non-obligated entity of a proposed programme of activities shall develop a POA-DD in accordance with the “Programme of Activities Design Document (PoA-DD) Form” (*Annexure III*). It is to be noted that the PoA-DD form also includes scope for details of the generic Component Project corresponding to the PoA, and there is no separate form for the same.

- A4.2.2.** Part I of the PoA-DD Form refers to details corresponding to the PoA while Part II of the form contains details of the generic Component Project Activity. If the PoA-DD contains more than one generic CPA, repeat Part II for each generic CPA such that one completed Part II represents one generic CPA-DD and after collating all the CPA-DD.
- A4.2.3.** Once the non-obligated entity has submitted draft POA-DD, the Administrator will publish the draft POA-DD on the ICM portal for public comments and shall update the project status to “under public consultation”.
- A4.2.4.** Comments on the proposed PoA may be submitted within 30 calendar days of the publication of the draft POA-DD on the ICM portal.
- A4.2.5.** After the 30 calendar days period is over, the Administrator shall make these comments publicly available on the ICM portal where the draft POA-DD is displayed.
- A4.2.6.** The Administrator shall also separately inform the non-obligated entity regarding the received comments on the ICM portal. The non-obligated entity shall address these comments during the validation process.

A4.3. Step 3: Validation of the Programme of activities

- A4.3.1.** The non-obligated entity shall inform the Administrator regarding the ACVA that has been selected by the entity for validation on the ICM portal.
- A4.3.2.** The non-obligated entity shall submit the revised POA-DD after addressing public comments if any and other supporting documents to the selected ACVA through ICM portal for validation of the programme of activities as highlighted in section C4 of “*Section C- Validation and Verification Standard for PoA*” of this document.
- A4.3.3.** After every 90 days from the date of selection of the ACVA, the ACVA shall update on the ICM portal within 10 days, regarding the status of the validation process. Until the time ACVA submits the validation report and other supporting documents to the Administrator, the PoA project status shall remain “under validation”.
- A4.3.4.** After conclusion of the validation of the programme of activities, the ACVA shall submit the validation report, final POA-DD and other supporting documents to the Administrator as mentioned in paragraph C.14.1 of “*Section C - Validation and Verification Standard for PoA*” and using “Validation Report Form” (*Annexure VI*) on the ICM portal.

A4.3.5. In case of a negative conclusion, the non-obligated entity will withdraw the programme of activities from further process. In case, the non-obligated wanted to further submit the PoA after PoA redesign, it shall be submitted as a new PoA and should follow steps as highlighted in *section A4.2 -Developing Programme of Activities Design Document (PoA-DD)*.

A5. Step 4: Programme of Activities Registration Phase

A5.1. Submission of Programme of Activities Registration Request

A5.1.1. The ACVA, after validating that the proposed ICM programme of activities meets all applicable requirements as highlighted in section C4.3 of Section C – Validation and Verification Standard for PoA” shall submit a request for registration” using the “Programme of activities Registration Request Form” (*Annexure VII*).

A5.1.2. Once the Administrator receives the request for registration, it shall update the PoA status to “under registration”.

A5.2. Processing and finalization of request for registration

A5.2.1. The Administrator after receiving the request for registration shall perform initial completeness check using the Completeness Checklist Form to determine whether the request for registration submission is complete.

A5.2.2. If the request for registration does not meet the requirements of the initial completeness check, the Administrator shall inform ACVA of the incomplete submission and communicate the underlying reasons to the ACVA.

A5.2.3. The ACVA shall resubmit the request for registration with the necessary changes within 5 calendar days of receipt of the communication about the completeness check results.

A5.2.4. Upon completion of the requested formalities in the completeness check stage, the Administrator shall notify the non-obligated entity and the ACVA of the status related to the initial completeness check stage.

A5.2.5. After the initial completeness check stage, the Administrator will send the complete set of documents (revised POA-DD, validation report, and other supporting documents) to the subject matter expert from an Empanelled pool of experts for review.

A5.2.6. The subject matter expert will review these documents. If the subject matter expert raises queries during the review, the Administrator shall communicate
Bureau of Energy Efficiency

the underlying queries to the ACVA. The ACVA has to submit the updated documents after rectification of queries within 15 calendar days. The ACVA may co-ordinate with the non-obligated entity for any clarification or justification, if required.

- A5.2.7.** After receiving the clarification from ACVA, the subject matter expert will review the updated documents and replies to the queries. If found satisfactory, the expert will prepare a summary note stating his positive opinion of the project and submit it to the Administrator within 30 calendar days.
- A5.2.8.** The Administrator will submit this summary note along with supporting documents to the Technical Committee for Offset Mechanism.
- A5.2.9.** The Technical Committee shall meet once in the last week of each month. Upon approval by the Technical Committee, the PoA will be deemed as registered PoA under ICM.
- A5.2.10.** Once the PoA is approved by Technical Committee, the Administrator shall request the non-obligated entity to pay the PoA registration fee, as determined in accordance with the registration fee criteria, mentioned in (*Annexure II*).
- A5.2.11.** After successful receipt of the PoA registration fee by Administrator, the approved PoA shall be published on the ICM portal within 5 working days and the status of the PoA to be changed to “Registered Programme of Activities”.
- A5.2.12.** A unique PoA registration ID will be communicated to the non-obligated entity and ACVA by the Administrator.
- A5.2.13.** In case, the addressed queries and justification as submitted by ACVA are not to be found satisfactory by the subject matter expert for the second time, the Expert shall prepare a summary note stating his negative opinion of the project and submit it to the Administrator within 15 calendar days; provided that no queries are raised on any new topics by the expert.
- A5.2.14.** The Administrator will submit this summary note along with supporting documents to the Technical Committee of Offset Mechanism informing that the request for PoA registration is rejected.
- A5.2.15.** The Administrator will communicate the ACVA and non-obligated entity with justification of the request for PoA registration being rejected as provided by the subject matter expert. The PoA status will be changed to “Request for PoA Registration Rejected” and the PoA will be removed from the ICM portal within 60 calendar days.

A6. STEP 5: Post Registration Phase

A6.1. Inclusion of Component Project Activity

A6.1.1. The non-obligated entity of a proposed CPA shall communicate the Administrator of their intention to include the CPA in a registered ICM PoA or in a PoA planned to be registered in the future through the ICM portal. If the CPA has already started as per the definition of the “start date” of this Detailed PoA procedure, the CPA inclusion shall be submitted within one year after the project start date. The CPA inclusion shall include a summary of the CPA, which shall contain, at minimum:

- i. The title of the registered or proposed ICM PoA provided that the proposed PoA has initiated the local stakeholder consultation process, in which the CPA is intended to be included;
- ii. The title of the CPA;
- iii. The names of the non-obligated entity;
- iv. The precise geographic location of the CPA;
- v. A brief description of the technologies or measures to be deployed by the CPA;
- vi. The methodology to be applied by the specific CPA (if known);
- vii. The actual or planned start date of the CPA;
- viii. The type (fixed or renewable), planned start date and duration of the crediting period of the CPA;
- ix. The approximate amount of GHG emission reductions or net GHG removals expected to be achieved by the CPA in each year of the crediting period.

A6.1.2. The non-obligated entity of a proposed Component Project Activity shall develop a CPA-DD in accordance with the “Component Project Activity Design Document (PoA-DD) Form” (*Annexure IV*), ensuring that the proposed CPA complies with the corresponding generic CPA-DD in the latest version of the registered PoA-DD, including the eligibility criteria for the inclusion of CPAs in the PoA, The non-obligated entity may submit more than one CPA-DD at one time.

A6.1.3. Once the non-obligated entity has submitted draft CPA-DD, the Administrator will publish the draft CPA-DD on the ICM portal for public comments and shall update the project status to “under public consultation”. Comments on the proposed programme of activity/activities may be submitted within 30 calendar days of the publication of the draft POA-DD on the ICM portal. The Administrator shall inform the non-obligated entity regarding the received comments on the ICM portal. The non-obligated entity shall address these comments during the validation process.

A6.1.4. The non-obligated entity shall inform the Administrator regarding the ACVA that has been selected by the entity for validation on the ICM portal.

- A6.1.5.** The non-obligated entity shall submit the revised CPA-DD after addressing public comments if any and other supporting documents to the selected ACVA through ICM portal for validation of the programme of activities as highlighted in section C4 of “Section C- Validation and Verification Standard for PoA” of this document.
- A6.1.6.** After every 90 days from the date of selection of the ACVA, the ACVA shall update on the ICM portal within 10 days, regarding the status of the validation process. Until the time ACVA submits the validation report and other supporting documents to the Administrator, the PoA project status shall remain “under validation”.
- A6.1.7.** After conclusion of the validation of the programme of activities, the ACVA shall submit the validation report, final POA-DD and other supporting documents to the Administrator as mentioned in paragraph C.14.1 of “Section C - “Validation and Verification Standard for PoA” and using “Validation Report Form” (*Annexure VI*) on the ICM portal.
- A6.1.8.** In case of a negative conclusion, the non-obligated entity will withdraw the programme of activities from further process. In case, the non-obligated wanted to further submit the PoA after PoA redesign, it shall be submitted as a new PoA and follow steps as highlighted in section A4.2 -*Developing Programme of Activities Design Document (PoA-DD)*.
- A6.1.9.** In case of a negative conclusion, the non-obligated entity will withdraw the programme of activities from further process. In case, the non-obligated wanted to further submit the PoA after PoA redesign, it shall be submitted as a new PoA and follow steps as highlighted in section A4.2 -*Developing Programme of Activities Design Document (PoA-DD)*.
- A6.1.10.** The ACVA, after validating that the proposed ICM programme of activities meets all applicable requirements as highlighted in section C4.3 of Section C – Validation and Verification Standard for PoA” shall submit a request for registration” using the “Programme of activities Registration Request Form” (*Annexure VII*).
- A6.1.11.** Once the Administrator receives the request for registration, it shall update the CPA status to “under registration”.

A6.2. Post registration changes to the registered POA-DD and CPA-DD, if applicable

A6.2.1. If there are any changes in the PoA and/or any included CPA design or parameters after the registration, the ACVA and/or non-obligated entity may apply for post registration changes as per “Post-PoA Registration Changes Request Form or “Post-CPA Registration Changes Request Form” (*Annexure VIII*) for the corresponding PoA-DD and/or CPA-DD.

A6.2.2. These changes shall be within the scope of the following:

- i. Temporary deviation from the registered monitoring plan,
- ii. Permanent changes to the registered monitoring plan,
- iii. Permanent changes to the description of how to develop the monitoring plan for each CPA as per the corresponding generic CPA-DD as described in the registered PoA-DD
- iv. Temporary deviation of monitoring from the applied methodologies,
- v. Permanent deviation of monitoring from the applied methodologies,
- vi. Changes to the start date of the crediting period,
- vii. Changes to the programme design,
- viii. Addition or removal of a generic component project activity (only applicable for PoA)

A6.2.3. The non-obligated entity shall report in the revised PoA-DD the impacts of the proposed or actual changes to the registered PoA on the following:

- i. The project boundary for corresponding CPAs and any implications on the inclusion or exclusion of emission sources and leakage emissions
- ii. The compliance of the modalities for developing monitoring plans for all corresponding CPAs with the applied methodologies and tools
- iii. The level of accuracy and completeness in the monitoring for corresponding CPAs compared with the monitoring as per the monitoring plans developed by the procedures in the registered PoA-DD;
- iv. The additionality of corresponding CPAs;
- v. The eligibility criteria for inclusion of CPAs in the PoA;
- vi. The maximum annual amount of GHG emission reductions or net GHG removals expected to be achieved by CPAs implemented that may be included in the PoA.

A6.2.4. In case of any changes to the CPA that may result in exceeding the maximum annual amount of GHG emission reductions or net GHG removals expected to be achieved by the registered PoA, the activity participant shall revise the PoA-DD; and obtain approval by the Administrator of the post-registration change to the PoA first as per the requirements of this detailed procedure.

- A6.2.5.** The post registration changes would need to be validated by the ACVA as per section C5.2 of Section C – Validation and Verification Standard”.
- A6.2.6.** A post registration change request can be processed prior to submitting a request for issuance of CCCs that are affected by the post-registration change or together with the request for issuance of CCCs.
- A6.2.7.** Documents required for post registration changes include;
- i. Revised POA-DD and/or CPA-DD , in track change mode (in both clean and track-change versions) or Monitoring report as applicable
 - ii. Rationale/Justification for the changes made
 - iii. Revised Validation Report
 - iv. Supporting documents if updated/changed
- A6.2.8.** The ACVA shall submit revised validation report along with the revised POA-DD and/or CPA-DD (in both clean and track-change versions), supporting documents and necessary justifications to the Administrator and shall request for approval of post-registration change.
- A6.2.9.** The Administrator shall send the revised validation report, revised POA-DD and/or CPA-DD (in both clean and track-change versions), supporting documents and necessary justifications to the subject matter expert from an empanelled pool of experts for review.
- A6.2.10.** The subject matter expert will review the documents as mentioned in A5.3.7 above within 30 calendar days, and if found satisfactory, will prepare a summary note with a positive opinion to the Administrator.
- A6.2.11.** For further processing of the request for approval of post-registration, the provisions from A5.2.8 to A5.2.11 above shall apply.
- A6.2.12.** In case, the addressed queries and justification as submitted by ACVA are not to be found satisfactory by the subject matter expert for the second time, the Expert shall prepare a summary note stating his negative opinion of the PoA and submit it to the Administrator within 15 calendar days; provided that no queries raised are raised on any new topics by the Expert.
- A6.2.13.** For further processing of the request for approval of post-registration changes, the provisions from A5.2.14 to A5.2.15 above shall apply.

A6.3. Withdrawal of PoA registration request

A6.3.1. ACVA shall submit a request for withdrawal of a PoA request for registration to the Administrator through ICM portal for the following cases:

- i. The non-obligated entity voluntarily wishes for the request for PoA registration to be withdrawn
- ii. ACVA has revised its validation report based on new insights or information.

A6.3.2. Upon receipt of the request for withdrawal of a request for registration, the Administrator shall inform the Technical Committee for Offset Mechanism and mark the status of the proposed ICM PoA as “withdrawn”.

A6.3.3. Once the administrator confirms that the required information has been duly provided, it shall promptly assign a unique reference number to the CPA linked to the registered or planned to be registered ICM PoA.

A7. Step 6-7: Pre-Issuance Phase

A7.1. Preparation of Monitoring Report

A7.1.1. The non-obligated entity of a registered PoA and CPA shall prepare a monitoring report for each monitoring period in accordance with the section B4.10 “Section B – Programme of Activities Standard” using the “Monitoring Report Form for PoAs” (*Annexure IX*).

- A7.1.2.** The monitoring report shall be prepared either as -
- i. A single monitoring report for all CPAs included in the PoA in a single batch; or
 - ii. Multiple separate monitoring reports for different batches of CPAs, provided that these batches of CPAs have the same monitoring period and apply the same version of the methodology

A7.2. Verification of GHG emission reductions or avoidance or removals

A7.2.1. The non-obligated entity shall inform the Administrator regarding the ACVA that has been selected by the entity for verification on the ICM portal.

A7.2.2. The ACVA who will perform the verification shall be different from the ACVA who has performed validation of the same programme of activities.

A7.2.3. A The non-obligated entity shall submit the monitoring report and supporting documentation to an ACVA to perform verification of GHG emission reductions or removals.

A7.2.4. The ACVA shall verify whether the implementation of the CPAs and monitoring and calculations of GHG emission reductions or removals comply with the Bureau of Energy Efficiency

relevant requirements of the section B5.2 of Section B – PoA Standard” and prepare a verification report in accordance with the section C6.10 of Section C – Validation and Verification Standard”. The ACVA shall prepare a single verification report for a single batch of CPAs or one verification report for each of multiple batches of CPAs, in accordance with the validation and verification standard, using the “PoA Verification report form” The ACVA shall verify and certify for the entire monitoring period covered by the monitoring report.

A7.2.5. If the ACVA or Non Obligated Entity identify that the sum of the amount of GHG emission reductions or net GHG removals requested for issuance and the cumulative amount of GHG emission reductions or net GHG removals issued for the PoA would exceed the maximum annual amount of GHG emission reductions or net GHG removals approved by the Administrator during registration; a post-registration change to the PoA, to increase the maximum annual amount of GHG emission reductions or net GHG removals expected to be achieved by the PoA shall be approved by the Administrator prior to proceeding with the request for issuance.

A7.3. Report of the Verification Status

A7.3.1. The ACVA shall provide, through a dedicated interface on the ICM portal, an update of the status of its verification activity every 30 calendar days, until it submits a request for issuance of CCCs for the corresponding monitoring period. The ACVA shall include at least one of the following statuses in the update:

- i. The ACVA has raised one or more corrective action requests or clarification requests, for which no response has been received from the non-obligated entity. In this case, the ACVA shall also provide a summary of the issues raised.
- ii. The ACVA is still performing the verification activity and has not yet sent any corrective action or clarification requests to the non-obligated entity. In this case, the ACVA shall also provide an explanation on the length of time taken.
- iii. The verification contract has been terminated. In this case, the ACVA shall also provide a reason for the termination to the Administrator on a confidential basis.
- iv. The ACVA has issued a negative verification opinion.

A8. Step 8: Issuance of Carbon Credit Certificates Phase

A8.1. Submission of Request for Issuance

- A8.1.1.** The ACVA, after verifying that the monitored GHG emission reductions or removals were determined in accordance with all applicable requirements as mentioned under section C4 and C6 of Section C – Validation and Verification Standard”, and certifying the quantity of CCCs claimed in the monitoring report, shall submit a request for issuance of CCCs on the ICM portal and shall attach the verification report with the issuance request form.
- A8.1.2.** The Administrator shall maintain a list of all submitted requests for issuance on the ICM portal.
- A8.1.3.** The Administrator shall conduct a completeness check of the Monitoring Report within 10 working days.
- A8.1.4.** If the submission does not pass completeness check, the Administrator shall communicate the underlying reasons to the non-obligated entity and the ACVA. The ACVA may re-submit the request for issuance with revised documentation within 15 working days of receiving the notification.
- A8.1.5.** On a successful completeness check, the Administrator shall send the monitoring report, verification report, supporting documents and necessary justifications to the subject matter expert from an empanelled pool of experts for review.
- A8.1.6.** After reviewing, the expert shall submit its assessment report, including the request for issuance of the CCCs or raising queries to the Administrator. within 30 calendar days.
- A8.1.7.** The Administrator will send the assessment reports including the queries to the Technical Committee for Offset Mechanism.
- A8.1.8.** The Technical Committee for Offset Mechanism may either request additional information or clarifications pertaining to the monitoring or verification report or recommend the issuance of the CCCs and communicate the same to the Administrator. The Administrator shall notify the non-obligated entity and the ACVA of any clarification required by the Technical Committee.
- A8.1.9.** If the Technical Committee for Offset Mechanism requests additional information or clarifications, the ACVA shall provide its responses no later than 30 days from receiving the communication from the Administrator.

A8.1.10. The expert shall review these responses. If the responses are not found to be satisfactory, the ACVA shall submit a revised set of responses. If the responses are found satisfactory this time, the Administrator shall submit its recommendations to the Technical Committee for Offset Mechanism.

A8.1.11. On the approval of the Technical Committee for Offset Mechanism - if the proposed decision suggests issuing the CCCs, the Administrator shall prepare and send a summary note to the NSC-ICM on the request for issuance within 15 working days.

A8.1.12. The NSC-ICM shall recommend to the Administrator to:

- i. Issue the CCCs; or
- ii. Reject the request for issuance

A8.1.13. The Administrator is authorized to issue the CCCs to the non-obligated entity only after the recommendation of NSC-ICM.

A8.1.14. The Administrator shall issue a statement of the issuance fee due to the non-obligated entity, determined in accordance with the provisions on the issuance fee contained in (*Annexure II*).

A8.1.15. Upon receipt of the issuance fee, the Administrator shall issue the CCCs into the account of the non-obligated entity.

A8.2. Important conditions pertaining to issuance of CCCs

A8.2.1. Requests for issuance for each monitoring period shall be submitted in chronological order, starting from the first monitoring period.

A8.2.2. Requests for issuance for GHG emission reductions or avoidance or removals occurring in a crediting period shall be submitted within two years after the end of that crediting period. If a submission misses this deadline, CCCs shall no longer be issued for that crediting period.

A8.2.3. In case, the PoA is same as one of the activities finalized by MoEFCC under Article 6.2 of Paris Agreement, then the non-obligated entity shall have the option of trading/transferring the CCCs outside of India. The non-obligated entity will be provided with this option on the ICM portal.

A8.2.4. Further, on the basis of the evaluation and final approval by the National Designated Agency for Implementation of Article 6 of Paris Agreement (NDAIAPA), the quantity of CCCs will be labelled as CCCs with corresponding adjustment.

A8.2.5. All non-labelled CCCs generated other than Article 6.2 list of activities may be allowed to sell internationally without corresponding adjustment that will be accounted in India's NDCs.

A9. Renewal of Crediting Period

A9.1.1. Renewal of crediting period can either be applied together with a request for issuance or can be applied separately. The ACVA shall validate the request for renewal of crediting period in line with section C11 of Section C – Validation and Verification Standard for PoA". A crediting period is defined only at the CPA level, for each CPA individually. A registered PoA, as the framework, is to be renewed every five years (every 15 years for a PoA involving reductions or avoidance) for a maximum of two times, that is, a maximum of 15 years in total; and (a maximum of 45 years in total for a PoA involving removals), by updating the PoA-DD in accordance with the PoA standard.

A9.1.2. Renewal of crediting period can either be applied together with a request for issuance or can be applied separately. The ACVA shall validate the request for renewal of crediting period in line with section C11 of Section C – Validation and Verification Standard for PoA".

A9.1.3. Crediting periods apply only to individual component projects (CPAs), and are set for each CPA separately. The Programme of Activities (PoA) is the overarching framework and must be renewed periodically. For non-removal PoAs, renewal is every 5 years and may occur up to two times (maximum PoA duration 15 years). For removal PoAs, renewal is every 15 years and may occur up to two times (maximum PoA duration 45 years). Each renewal requires updating the PoA Design Document (PoA-DD) to align with the ICM Ecosystem-based Approaches Standard.

A9.1.4. The new PoA period shall start on the day immediately after the expiration of the current PoA period regardless of the date when the renewal of the PoA period is approved by the administrator. If the PoA period is deemed renewed after the start of the next PoA period, the non-obligated entity shall not include new CPAs or renew the crediting periods of existing CPAs from the first day of the next PoA period until the last day before the PoA period is deemed renewed.

A9.1.5. The new crediting period of a CPA shall start on the day immediately after the expiration of the current crediting period of the CPA regardless of the date when the renewal of the crediting period of the CPA is deemed complete. If the date when the renewal of the crediting period of a CPA is deemed complete is after the expiration of the current crediting period, and due to this delay or for any other reasons, the monitoring temporarily does not comply with the monitoring plan in the updated CPA-DD, the non-obligated entity may opt for a temporary

deviation from the registered monitoring plan of the CPA in accordance with the process for post-registration changes.

A9.1.6. Documents required for renewal of crediting period.

- i. Revised PoA-DD/ CPA-DD in track change mode.

A9.1.7. The Administrator shall finalize the request for renewal following the workflow mentioned under Section A5.2

A10. Retirement of Issued Carbon Credits

A10.1.1. The credits issued to a non-obligated entity's account may have a status of active, retired or cancelled. All and any CCC retirements shall be initiated by the non-obligated entity through the ICM portal.

A10.1.2. Active credits refer to CCCs that are verified, issued, and available for trading or use to offset greenhouse gas emissions.

A10.1.3. Retirement of carbon credits is the process of permanent removal of CCCs from circulation within the ICM Registry to denote that it has been used by a non-obligated entity in a claim. Once retired, these credits cannot be sold, traded, or used again.

A10.1.4. Cancellation of carbon credits is the process of permanent removal of CCCs from circulation within the ICM Registry by the Administrator for reasons as specified.

A11. Voluntary Deregistration of PoA & CPA

A11.1. Submission of request for deregistration

A11.1.1. The non-obligated entity of a registered ICM programme of activities may submit a request for deregistration of the PoA/generic CPA to the Administrator on the ICM portal, attaching a written consent from all non-obligated entities, if applicable.

A11.1.2. Upon receiving the request, the Administrator shall notify the Technical Committee for Offset Mechanism and NSC-ICM and update the status on the ICM portal.

A11.2. Important aspects related to deregistration

- A11.2.1.** The effective date of deregistration shall be the date when the request for deregistration was received by the Administrator
- A11.2.2.** The administrator shall not issue CCCs for the deregistered PoA/CPA from the effective date of deregistration.
- A11.2.3.** CCCs issued before the effective date of deregistration shall remain valid and listed in registry.
- A11.2.4.** A PoA/CPA once deregistered, cannot be registered again in the ICM.
- A11.2.5.** If a CPA is removed from a registered Programme of Activities (PoA), it may be registered as a standalone project under the Indian Carbon Market (ICM) or included in another registered PoA. However, its crediting period must not exceed the crediting period it had under the original PoA.

Section B: Programme of Activities Standard

B. Programme of Activities Standard

B1. Introduction

- B1.1.** This standard outlines the essential criteria and requirements for the design and implementation of the programme for activities (PoA) and component project activities (CPAs). The non-obligated entity must adhere to this standard in order to qualify for the carbon credit certificates.
- B1.2.** The main objective is to provide a clear, consistent, and transparent set of guidelines for the design, implementation, monitoring and documentation of ICM PoA and CPAs.
- B1.3.** A Programme of Activities (PoA) framework encompasses a series of individual project activities (CPAs, or component project activities) that share a common purpose and methodology for reducing or removing or avoiding greenhouse gas emissions.
- B1.4.** The potential PoA activities may correspond to implementing environmentally friendly technologies and practices for GHG emission reductions or avoidance, such as renewable energy, energy efficiency, waste management etc. and/or GHG removal activities like afforestation, biochar etc. for generating carbon credit certificates.
- B1.5.** The non-obligated entity shall be the responsible entity for the PoA Process Flow as depicted in the Figure 1 of the Section A3.1. In cases, if there is a single managing entity (under which there are multiple entities or individuals or communities etc, implementing the project), then that managing entity will on their behalf will be the non-obligated entity.
- B1.6.** The PoA Standard shall facilitate the participation of individuals and/or communities, cooperatives, and grassroots organizations through a Programme of Activities (PoA) approach that aggregates small-scale initiatives and intends to channel finance into low-carbon solutions, thereby driving local innovation and strengthening community-led climate action. By providing a robust and transparent framework, this will not only aid in mitigating climate change but also supports the broader objectives of sustainable development, making it a vital tool in the global effort to transition to a low-carbon future.

B2. Principles

- B2.1. Governance:** The application of the following principles is fundamental to the design and implementation of PoA and CPAs under the Offset Mechanism; and shall be applied by the non-obligated entity consistently throughout the PoA process flow. Incorporating a robust and transparent governance structure and process entails (a), ensuring clear, consistent guidelines for accountability including measures for no double counting and tracking of CCCs, (b) effective third-party validation and verification (c) strong focus on additionality and permanence, (d) ensuring that emission reductions are real, measurable and beyond the local, state and national regulations and (e) alignment with SDGs by demonstrating quantification of positive impact through each target and indicator.
- B2.2. Relevance:** Ensure that the PoA and associated CPAs are pertinent to the objectives of the ICM, contributing meaningfully to GHG reduction or removal or avoidance.
- B2.3. Completeness:** Include all necessary information and documentation to provide a comprehensive and thorough understanding of the PoA and CPAs.
- B2.4. Consistency :** Maintain coherence and uniformity in all aspects of PoA and CPA development, ensuring that data, methodologies, and approaches align seamlessly throughout the PoA process flow.
- B2.5. Accuracy:** Uphold precision and correctness in the collection, calculation, and reporting of data to enhance the reliability of GHG emission estimates or calculations.
- B2.6. Transparency:** Foster openness and clarity in all programme of activities - related processes, allowing stakeholders and the public to access relevant information and understand the decision-making rationale.
- B2.7. Conservativeness:** Exercise cautiousness in assumptions and estimations, opting for conservative values to prevent overestimation of emission reductions and ensure the environmental integrity of the Offset Mechanism.

B3. General Project Eligibility

B3.1. Regulatory Compliance

- B3.1.1. The project must adhere and comply to all relevant and applicable national, state and local level regulations.

B3.1.2. In case, if the programme of activities in ICM, is a part of the activities undertaken by the Corporate Social Responsibility (CSR) policy of the company, it must adhere to all the rules and regulations of Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025. It is requested to refer the latest and updated notification as amendment from time to time.

B3.2. Start Date & Duration

B3.2.1. The project start date of CPA is the date on which the project began generating GHG emission reductions, avoidance or removals.

B3.2.2. January 1, 2025, is kept as the start date for first generic CPA.

B3.2.3. The start date of the PoA is the start date of first generic CPA.

B3.2.4. The non-obligated entity shall specify the duration of the proposed PoA, which shall not exceed 20 years (60 years for PoAs corresponding to ecosystem-based approaches), beginning from the start date of the PoA.

B3.3. Sectoral Scope

B3.3.1. The programme of activities shall fall within at least one of the ten sectors as published by the Central Government in the Offset Mechanism under CCTS and mentioned in Table 1 under section A2.1 of “Section A: Registration and Issuance Procedure”.

B3.4. Exclusivity

B3.4.1. The PoA and its respective CPAs should not be concurrently registered with any other carbon market or market-based mechanism, including renewable energy mechanisms where the mitigation outcome or reduction is traded in the form of credits or certificates. The non-obligated entity should provide a declaration as highlighted in Account Registration Form (*Annexure I*).

B3.4.2. The only exception here can be the Green Credit Programme as notified by MoEFCC vide S.O. 4458 (E) dated 12th October 2023.

B3.4.3. It is the responsibility of ACVA to ensure that the non-obligated entity complies with the paragraph ‘B3.4.1’.

B3.5. Preventing Double Counting

B3.5.1. The non-obligated entity shall ensure there is no double counting or claim of the emission reductions with other mechanisms.

B3.6. No Significant Harm to the Environment

B3.6.1. The non-obligated entity shall ensure that there is no significant harm to environment. For this, the non-obligated entity shall follow the guidelines highlighted in “Section B4.12: Sustainable Development Goals Framework”. If applicable, the project should undergo an Environmental Impact Assessment (EIA) as per regulations and requirements by the Ministry of Environment, Forest and Climate Change (MoEFCC). The non-obligated entity in that case shall implement the Environment Management Plan as mandated, ensuring proper mitigation of potential adverse effects in addition to the guidelines as highlighted in “Section B4.12: Sustainable Development Goals Framework”.

B3.7. Regulatory Surplus

B3.7.1. The PoA and its respective CPAs mandated by law are not eligible under the ICM's Offset Mechanism. This ensures that the GHG emission reductions or removals are additional to the business-as-usual scenario.

B4. Programme of Activities Design

B4.1. Programme of Activities Design Document (PoA-DD) Template

B4.1.1. The non-obligated entity shall describe the proposed programme of activities in the Programme of Activities Design Document (PoA-DD), to provide a detailed understanding of the programme of activities, by providing the following information:

- i. The title and reference number of the PoA
- ii. The sector/(s) linked to the methodologies applied and relevant to the PoA.
- iii. Roles and responsibilities, including the contact information of the non-obligated entity such as contact person, organization details, and other participants.
- iv. The purpose and a general description of the PoA, including:
 - a. The policy/measure or goal that the PoA seeks to achieve;
 - b. The framework for the implementation and operation of the PoA and inclusion of CPAs in the PoA
- v. Description of how the PoA will achieve GHG emission reductions and/or removals.
- vi. PoA location covering details on organizational, physical, and geographical location (within which all CPAs that will be included in the PoA will be implemented), including information that allows to identify its unique location and description of the specific extent of the project boundary. The information to be included are geographical coordinates and maps.
- vii. The technologies/measures to be employed and/or implemented by the CPAs, that will be included in the PoA

- viii. The technologies/measures existing prior to the implementation of the PoA at the same site, as applicable.
- ix. Demonstration of compliance with applicable regulations including the summary of the environment impact assessments when such assessments are required by applicable legislation or regulation.
- x. Estimated annual GHG emissions reductions or avoidance or removals in tCO₂e expected to be achieved by each CPA.

B4.2. Generic Component Project Activity (CPA-DD) Template

I. General Requirements

- B4.2.1. As part of the PoA-DD for the proposed ICM PoA, the non-obligated entity shall prepare a generic CPA-DD. The generic CPA-DD shall:
- i. Describe the technologies/measures to be deployed and/or implemented by the corresponding CPAs, including a description of their common features
 - ii. Define the conditions and circumstances under which technologies/measures may be included as CPAs in the PoA by establishing eligibility criteria for inclusion of CPAs in the PoA
 - iii. Specify how the corresponding CPAs are to be designed to ensure that they comply with all applicable procedures and standards under the Offset Mechanism, including the requirements in this standard and in the applied methodologies and tools as applicable.
- B4.2.2. For a proposed PoA applying more than one technology/measure or more than one methodology, the non-obligated entity shall prepare a generic CP-DD for each technology/measure, each methodology and each combination thereof.
- B4.2.3. The non-obligated entity shall consider any specific guidance in the applied methodologies regarding the requirement to prepare a separate generic CPA-DD for each technology/measure, taking into account differences in the means of demonstration of additionality, GHG emission reductions or net GHG removal calculations, and monitoring methods.

II. CPA-DD Description

- B4.2.4. Refer section B5.2 below along with Part II of the Annexure III for details on the description of the CPA-DD.

B4.3. Project Implementation Timeline

- B4.3.1. The non-obligated entity shall include the details and timeline of the project implementation in the PoA-DD.

B4.3.2. The information, at minimum, shall include – project planning, decision to implement the project, major milestones in project development, project implementation/commissioning and expected project start date.

B4.4. Selection and Application of Methodologies

B4.4.1. The non-obligated entity shall select relevant and approved methodologies, as published on the ICM Portal.

B4.4.2. In case an appropriate methodology is not available, the non-obligated in accordance with the Section E of the “Detailed Procedure for Offset Mechanism” may -

- i. Propose a new methodology
- ii. Propose a revision to an approved methodology
- iii. Request clarification of acceptability of deviation from an approved methodology or methodological tool.

B4.4.3. The non-obligated entity shall ensure that generic CPA complies with all the requirements of the applied methodologies and tools, and other methodological regulatory documents as applicable.

B4.4.4. The non-obligated entity may apply combinations of multiple methodologies for the proposed PoA, if the generic CPA apply a combination of technologies/measures that are not covered by a single methodology, using one of the options below –

- i. Same set of combination of technologies/measures under the same combination of methodologies are applied consistently in each CPA of the PoA
- ii. A principal technology/measure is used consistently across all CPAs in the PoA, but different CPAs may apply different combinations of methodologies or
- iii. A combination of technologies/measures and/or methodologies vary across CPAs in the PoA and the implementation of activities through CPAs is integrated through the design of the PoA¹

B4.5. Project Boundary

B4.5.1. The non-obligated entity shall define the project boundary of each CPA of the proposed PoA, including a clear geographical description using location details. This boundary shall encompass all relevant GHGs and its sources, sinks, and reservoirs, as specified in the applied methodology. Suitable diagrams should be used as required to illustrate the project boundary.

¹ A comprehensive PoA can bring together different types of activities, such as clean energy generation, improved public transport, energy-saving measures in buildings, and better waste management practices. While another PoA may just focus on promoting clean energy systems in homes, businesses, communities etc. These systems can either be connected to the main electricity grid or operate independently.

B4.5.2. If the methodology allows for discretion including certain sources, sinks, or GHGs, the PoA-DD shall explain and justify these choices. The project documentation shall include a detailed assessment and rationale for any GHG source, sink, or reservoir that is excluded from the project boundary. The non-obligated entity shall describe the project boundary of the proposed PoA, including the physical delineation of the project using GPS coordinates as appropriate, and indicate which sources, sinks and GHGs are included in the project boundary.

B4.6. Baseline Scenario

B4.6.1. The non-obligated entity shall establish and describe the baseline scenario for each of the corresponding CPAs in the proposed PoA in accordance with the applied methodologies and tools. This includes detailing the facilities, systems, and equipment used in both the project and baseline scenarios, and explaining how the same types and levels of services would have been provided in the absence of the project.

B4.6.2. The baseline scenario shall be determined in accordance with the requirements set out in the applied methodology, and the choice of baseline scenario shall be justified. Equivalence in the type and level of activity of products or services provided by the project and the baseline scenario shall be demonstrated, with any significant differences explained.

B4.6.3. The baseline scenario must consider relevant national, regional and sectoral policies, regulations, and circumstances. Government policies and legal requirements relevant to the programme of activities, such as minimum product efficiency standards or norms shall be considered.

B4.6.4. Assumptions, values, and procedures used in developing the baseline scenario shall be selected to avoid overestimating GHG emission reductions and removals.

B4.6.5. The non-obligated entity shall choose a conservative baseline scenario that ensures completeness, consistency, transparency, and relevance.

B4.6.6. When establishing the baseline scenario, if future anthropogenic emissions by sources are projected to rise above current levels due to specific circumstances, the non-obligated entity may follow the guidance on suppressed demand in the applied methodology. If the scenario is not covered in the methodology, they may propose a deviation or revision to an approved methodology to address it.

B4.7. Business-as-usual (BAU) scenario

B4.7.1. The non-obligated entity shall describe the identification of the business-as-usual (BAU) scenario in the generic CPA-DD in accordance with the applied methodologies.

B4.8. Demonstrating Additionality

B4.8.1. A programme of activities is additional if it results in reductions or removals exceeding those under a “business as usual” scenario and would not occur without the incentive provided by CCCs. Additionality ensures that GHG credits represent a net environmental benefit and a real reduction of GHG emissions.

B4.8.2. The non-obligated entity shall demonstrate regulatory surplus at relevant stages of the PoA process flow *(see Figure 1 under Section A3.1)* and at each renewal of the project crediting period.

B4.8.3. The non-obligated entity shall demonstrate additionality using a robust assessment showing that the project would not have occurred without the incentives from the offset mechanism. This must account for all relevant national policies, legislation, and mitigation requirements, and ensure a conservative approach that avoids locking in emissions, technologies, or practices incompatible with NDCs.

B4.8.4. The additionality of the PoA shall be demonstrated at the CPA level, upon the inclusion of each CPA in the PoA. For this purpose, the non-obligated entity in their PoA design document (PoA-DD) must clearly define conditions that help demonstrate that every CPA included under the PoA is additional.

B4.8.5. In addition, the non-obligated entity shall refer to the relevant tools applicable as per applied methodology for additionality demonstration requirements. Refer to the latest and valid methodologies and tools on the ICM Portal.

B4.9. Estimation of emission reductions or net removals

B4.9.1. The non-obligated entity shall describe and undertake the ex-ante calculation of baseline, BAU, project, and leakage GHG emissions or removals, as well as methods of estimating the GHG emission reductions or net GHG removals; to be achieved by the corresponding CPAs, as per the selected methodologies and tools. They shall also provide ex-ante calculations for each year of the crediting period, justifying choices if methodologies offer different scenarios or options.

B4.9.2. The non-obligated entity shall use specified values in selected methodologies for equipment performance. If unavailable, they shall use national standards, international standards (e.g., ISO, BIS), manufacturer’s specifications certified by recognized bodies, or independent test results.

B4.9.3. The GHG reduction or removal shall be converted into tonnes of carbon dioxide equivalent by using latest GWP100 values as published by IPCC (refer Annexure XII for details).

B4.10. Monitoring Plan

B4.10.1. The non-obligated entity shall develop and describe a monitoring plan for each of the corresponding CPAs of the proposed PoA in accordance with the applied methodologies and tools.

B4.10.2. The monitoring plan shall apply the following requirements:

- i. Continuously varying data variables (e.g., fuel inputs, heat/electricity produced, gas captured etc.) should be measured continuously and recorded at appropriate intervals.
- ii. Generally constant data variables (e.g., emission factors, calorific value, system efficiencies) should be obtained at least once a year from published sources unless a higher frequency is stipulated by the methodology
- iii. Measuring equipment shall be certified to BIS, national or IEC standards.
- iv. The calibration of measuring equipment shall be carried out by an NABL accredited organization.
- v. Measured data with high levels of uncertainty shall be compared with data from other sources to check the consistency.
- vi. Details on measurement methods, procedures, accuracy, intervals, and responsible persons/entities for measurements should be included in the plan for each parameter.
- vii. Calibration procedures and persons/entities responsible for calibration should be mentioned in the monitoring plan.
- viii. Quality assurance and quality control (QA/QC) procedures should be included in the PoA-DD.
- ix. The operational and management structure to be put in place to implement the monitoring plan.

B4.10.3. All monitored data should be archived electronically for two years after the crediting period or last issuance of carbon credit certificates, whichever is later.

B4.11. Crediting period and duration

B4.11.1. The non-obligated entity shall indicate in the PoA-DD the crediting period type opted (fixed or renewable) for the proposed PoA.

- a. For GHG emission reduction component project activities -
 - i. Fixed crediting period of ten years
 - ii. Renewable crediting period of five years for each period and maximum renewal of two additional periods, that is total crediting period length of fifteen years.
- b. For GHG removal component project activities -
 - i. Fixed crediting period of thirty years
 - ii. Renewable crediting period of fifteen years for each period and maximum renewal of two additional periods, that is total crediting period length of forty-five years.

B4.11.2. The non-obligated entity shall indicate the start date (DD/MM/YYYY) of the crediting period of the proposed ICM PoA.

B4.11.3. Crediting period start date is either the registration date of the PoA or the start date of the first generic CPA, whichever is later.

B4.11.4. The crediting period of a CPA shall not exceed the end of the duration of the PoA, regardless of the crediting period type (renewable or fixed) of the CPA.

B4.11.5. A CPA that has been included in a registered ICM PoA may not be re-included in the same or different registered ICM PoA, or registered as a standalone ICM project activity, after the expiration of its final crediting period.

B4.12. Local Stakeholder Consultation

B4.12.1. The non-obligated entity shall engage with the stakeholders who are likely to be directly affected throughout the PoA process flow from registration till issuance.

B4.12.2. The non-obligated entity shall identify and invite all relevant (local, affected and interested) stakeholders to provide comments on the proposed generic CPA and shall demonstrate how due steps/actions will be taken to appropriately engage stakeholders and solicit comments in accordance with this section.

- B4.12.3. A stakeholder consultation shall be conducted prior to the submission of the PoA-DD for validation.
- B4.12.4. The scope of the stakeholder consultation shall comprise, at a minimum, the potential direct positive and negative impacts that the proposed PoA may have.
- B4.12.5. The non-obligated entity shall conduct the stakeholder consultation and shall provide, in the PoA-DD, a summary of the consultations carried out, including the direct positive and negative impacts identified and how the negative impacts will be addressed.
- B4.12.6. For the stakeholder consultation, the non-obligated entity shall invite representatives who may directly, as well as representatives of local authorities relevant to the generic CPA. The stakeholders may include employees, local community, Regulatory Authorities, Municipality, Gram Panchayat members, and NGOs etc.
- B4.12.7. The non-obligated entity shall provide evidence that invitations were sent to the relevant stakeholders and that their comments were invited. If any of the relevant stakeholders were not invited, the non-obligated entity shall provide appropriate justification.
- B4.12.8. The non-obligated entity shall invite stakeholders to provide comments on the proposed generic CPA in an open and transparent manner. This should facilitate comments to be received from stakeholders and allows for a reasonable time for comments to be submitted.
- B4.12.9. The non-obligated entity shall convey information to stakeholders about the proposed ICM PoA and generic CPA. This should include information disseminated in ways that are appropriate for the community that is directly affected by the PoA, including in vernacular (languages) and through discussions.
- B4.12.10. Information to be made available to stakeholders:
- i. A summary of the proposed ICM programme of activities, explaining the PoA and CPAs in simple, non-technical terms, and containing a description of the direct positive and negative impacts.
 - ii. Other relevant information about the proposed ICM PoA, considering confidentiality provisions mentioned in this guideline.
 - iii. The means to provide comments about the proposed ICM PoA and generic CPA.
 - iv. The non-obligated entity shall conduct the stakeholder consultation through means that are appropriate for the local circumstances.

Programme of Activities under Offset Mechanism

- B4.12.11. The non-obligated entity shall provide stakeholders with the opportunity to comment in writing or via other means and gather their comments about the proposed PoA and generic CPA and its direct impacts.
- B4.12.12. The non-obligated entity shall prepare a summary report of the comments received from stakeholders.
- B4.12.13. The non-obligated entity shall consider the comments provided by stakeholders and report in the PoA-DD on how these have been incorporated.
- B4.12.14. The non-obligated entity shall provide justification for not incorporating any of the comments.

B4.13. Sustainable Development Goals Framework

- B4.13.1. The non-obligated entities shall carry out an analysis of the environmental and social impacts of the proposed generic CPA and included CPAs and provide a summary of the analysis and references to all related documentation as highlighted in “Section 4: SDG Standard”.

B5. Inclusion of Component of Project Activity (CPA) in a PoA

B5.1. Eligibility Criteria

- B5.1.1. The non-obligated entity shall, in the generic CPA, define the eligibility criteria for inclusion of corresponding CPAs in the proposed ICM PoA. If the PoA establishes multiple generic CPAs, the non-obligated entity shall develop a distinct set of eligibility criteria for each generic CPA.
- B5.1.2. The eligibility criteria shall, as a minimum, cover the following:
- a. Geographical boundary of the CPA consistent with the geographical boundary of the PoA
 - b. Conditions to avoid double counting of GHG emission reductions or net GHG removals, such as unique identifications of product and end-user locations
 - c. Conditions to confirm that the CPA is not a double or revived inclusion or registered as a stand-alone project under the Offset mechanism by demonstrating that the CPA is none of the following:
 - i. Registered as a standalone ICM project
 - ii. Included as a CPA in a registered ICM PoA
 - iii. Previously an ICM project deregistered from the offset mechanism
 - d. Conditions to determine whether the CPA is or was one of the following:

- i. Not currently registered or pursuing registration, or covered by a programme, under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme
- ii. Previously registered under or covered by a programme under any other international, regional, national, or subnational or sector-wide GHG mitigation crediting scheme but deregistered or excluded from the other crediting scheme before fully consuming the crediting period under the other crediting scheme; or
- e. Specification of the technology/measure², such as the level³ and type of service, as well as performance specification based on, inter alia, testing/certification
- f. Conditions to confirm that the intention for the CPA to be included in a registered PoA has been notified to the Administrator in accordance with the Section A - PoA registration and issuance cycle procedure.

B5.2. Description of the Component Project Activity (CPA)

B5.2.1. To include a CPA in a registered PoA, the non-obligated entity shall develop a CPA-DD that describes the specific design of the CPA. The following information, shall be consistent with the generic CPA:

- i. The title of the CPA
- ii. The sector/(s) linked to the methodologies applied and relevant to the CPA
- iii. The purpose and general description of the CPA
- iv. The physical/geographical location of the CPA
- v. The technologies and/or measures to be deployed and/or implemented by the CPA in accordance with the generic CPA, including:
 - a. A list of the facilities, systems and equipment that will be installed and/or modified by the CPA
 - b. The types and levels of services provided by the facilities, systems, practices and/or equipment and their relation, if any, to other facilities, systems and equipment outside the project boundary

² Specifications of the technology/measure shall include the type, capacity and other key features of the design of the systems. For example, indicating the installed capacity (in kW), size or dimensions, fixed/portable operation, and other key design features that make the project cook stoves efficient, would be appropriate; however, only indicating that all cook stoves will have an efficiency X per cent would not be sufficient.

³ The level of service shall be defined in comparison with the baseline system being replaced.

- c. The age and average lifetime of the facilities, systems and equipment based on the manufacturer's specifications and industry standards that are within the range specified in the generic CPA-DD
- d. The installed capacities, load factors and efficiencies that are within the range specified in the generic CPA-DD
- e. The energy and mass flows and balances of the facilities, systems and equipment, if necessary
- f. The monitoring equipment and its locations within the systems
- vi. The technologies and/or measures existing prior to the implementation of the CPA at the same site, as applicable, including the equivalent information listed in paragraph (v) above on the facilities, systems and equipment
- vii. A summary of the baseline scenario as established in accordance with section B4.6 above, including the equivalent information listed in paragraph (v) above.

B6. Project Implementation and Monitoring

B6.1. Implementation and Monitoring

- B6.1.1. The non-obligated entity shall implement and operate the registered PoA in accordance with the description in the registered PoA-DD, including all physical features.
- B6.1.2. The non-obligated entity shall continuously monitor the registered PoA and its GHG emission reductions or avoidance or removals in accordance with the registered monitoring plan.
- B6.1.3. The non-obligated entity shall describe the implemented registered PoA and actual GHG emission reductions or removals in monitoring reports, as follows:
 - i. Each monitoring report shall cover the entire duration of a monitoring period. If monitoring did not take place due to force majeure or if issuance of credits is not sought for a period, this shall be clearly indicated.
 - ii. The first monitoring period shall start from the beginning of the crediting period specified in the registered PoA-DD. If actual GHG emission reductions or removals have not started at the beginning of the crediting period, the first report shall indicate zero reductions or removals for the corresponding period.

- iii. If negative GHG emission reductions (i.e., net GHG emissions) occur during a monitoring period, such values shall be clearly indicated and deducted from the total GHG emission reductions or removals for the corresponding period.
 - iv. Monitored amounts of GHG emission reductions or removals shall be presented in monitoring reports by the year of their occurrence.
 - v. Monitoring reports shall be prepared in chronological order.
 - vi. Monitoring results for different crediting periods shall be separated into different monitoring reports.
- B6.1.4. All monitoring, verifications, and requests for issuance of credits in respect of GHG emission reductions or removals achieved by the projects shall use the latest GWPs as published by the IPCC.
- B6.1.5. The non-obligated entity shall maintain all monitoring results for the registered project in accordance with the monitoring management system described in the registered monitoring plan.

B7. Renewal of Crediting Period of PoA and CPA Projects

B7.1. Renewal of PoA period

- B7.1.1. When applying for renewal of the crediting period, the non-obligated entity shall re-assess the additionality and re-evaluate the baseline scenario for the PoA.
- B7.1.2. The regulatory additionality shall be demonstrated for the PoA for which renewal request is to be applied.
- B7.1.3. The non-obligated entity shall re-evaluate the baseline scenario and assess if the original baseline is relevant or to be reassessed for renewing the crediting period. The non-obligated entity shall demonstrate setting the baseline or updating it for each of the corresponding CPAs for inclusion in the PoA.
- B7.1.4. In case where required, the baseline shall be reassessed as per the methodologies and other requirements.
- B7.1.5. The non-obligated entity shall update the programme of activities design with respect to the new baseline and estimate for the GHG reductions or removals, the monitoring plan and other aspects.
- B7.1.6. The non-obligated entity shall get the validation for the latest programme of activities design and the renewal request shall be submitted post validation.
- B7.1.7. The renewal request shall be applied after the end of the previous crediting period and within two years of its completion of the crediting period. If the
- Bureau of Energy Efficiency

renewal request if not applied within these timelines, the project shall be ineligible for further crediting.

B7.2. Renewal of crediting period of component projects

B7.2.1. To renew the crediting period of an included CPA, the non-obligated entity shall, using the valid version of the applicable CPA-DD form, update the sections of the CPA-DD in accordance with the latest version of the applicable generic component of the PoA-DD, relating to:

- i. The baseline emissions, the BAU scenario and emissions including the difference between the baseline emissions and BAU emissions as annual and total amounts with respect to the crediting period to be renewed
- ii. The estimated GHG emission reductions or net GHG removals (if applicable)
- iii. The monitoring plan (if applicable)
- iv. Environment and Social Safeguards- Risk Assessment
- v. Demonstration of sustainable development goals alignment with NIF by defining activity level SDG indicator
- vi. Risk assessment and monitoring plan for CPAs involving removals and for emission reduction CPAs with reversal risks
- vii. Crediting period

B8. Voluntary Exclusion and Re-inclusion of Component Project Activity

B8.1. Voluntary exclusion of component projects

B8.1.1. At any time after the inclusion of a CPA in a registered PoA, the non-obligated entity may request the Administrator to exclude the CPA from the PoA in accordance with this detailed procedure.

B8.2. Re-inclusion of excluded component projects

B8.2.1. The non-obligated entity, if wish to re-include an excluded CPA in a registered PoA shall follow the process for inclusion of CPAs in a registered PoA in accordance with this detailed procedure after ensuring that:

- i. The crediting period type (i.e. renewable or fixed) and the end date of the crediting period are the same as those of the crediting period valid for the CPA at the time of the exclusion, noting that CCCs may be claimed for the period only from or after the date of re-inclusion, and;
 - a. If the crediting period type is renewable, the updated CPA-DD shall be uploaded by the validating ACVA within one year of the end date of the crediting period valid for the CPA at the time of the exclusion

- b. If the crediting period type is fixed, the updated CPA-DD shall be uploaded by the validating ACVA prior to the end date of the crediting period valid for the CPA at the time of the exclusion
- ii. If the CPA applies a methodology that potentially accrues negative GHG emission reductions, then for such CPA, if there were net negative GHG emission reductions during the period before the re-inclusion, the equivalent amount shall be deducted from the first requests for issuance of CCCs covering that CPA after the re-inclusion

DRAFT

Section C: Validation and Verification Standard

C. Validation and Verification Standard

C1. Introduction

- C1.1.** This standard provides ACVAs with minimum requirements for validation of a proposed or registered ICM Programme of Activities (PoA), along with post-registration change, renewal and verification of GHG emission reductions or net GHG removals achieved by a registered PoA.

C2. Principles

- C2.1. General:** The following principles lay out the structural requirements for implementation and reporting of validation and verification activities.
- C2.2. Impartiality:** Ensuring the validation and verification process is objective and without bias.
- C2.3. Evidence-based Approach:** Ensuring the validation and verification process is based on sufficient and appropriate evidence.
- C2.4. General Fair Presentation:** Ensure that the validation or verification activity, findings, conclusions and reports are truthfully and fairly presented.
- C2.5. Documentation:** Documenting the validation and verification results and deviations if any in accordance with the criteria
- C2.6. Conservativeness:** When assessing comparable alternatives, use a selection that is cautiously moderate.

C3. General Validation And Verification Requirements

C3.1. **Validation and Verification Approach**

- C3.1.1. The ACVA shall select a competent team to perform the validation or verification in accordance with the “Accreditation eligibility criteria and procedure for ACVA”. The minimum eligibility criteria are mentioned in “Accreditation Eligibility Criteria and Procedure for ACVA”.

- C3.1.2. In carrying out its validation or verification work, the ACVA shall:

- i. Follow this standard and integrate its provisions into the ACVA’s own quality management systems

- ii. Apply the most recent applicable decisions, guidance and clarifications provided by the Administrator.
- iii. Determine whether each proposed or registered PoA and or included component project activity (CPA) meets the applicable requirements, including those specified in the “Section B: Programme of Activities Standard”.
- iv. Assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided by the non-obligated entity.
- v. Apply consistent validation/verification criteria to :
 - a. The requirements of the selected methodologies, throughout the programme of activities (PoA) period or the crediting period(s)
 - b. PoAs with similar characteristics such as a similar application of the selected methodologies, use of technology, time period or region
- vi. Not to omit evidence that is likely to alter the validation or verification opinion.
- vii. Present information in the validation and verification reports in a factual, neutral and coherent manner and document all assumptions while providing references to background material, and identify changes made to the documentation
- viii. Safeguard the confidentiality of all information obtained or created during the validation or verification process
- ix. Conduct a thorough and independent assessment against the applicable requirements in alignment with procedures and standard of this document.

C4. Validation for Registration of Programme of Activities

C4.1. Standard Auditing Techniques

- C4.1.1. In assessing the information provided by the non-obligated entity, the ACVA shall apply the means of validation specified throughout this standard and, where appropriate, standard auditing techniques, including, but not limited to:
- i. Cross checks between the information provided in the PoA-DD and information from sources other than those used to determine whether the information in the PoA-DD is reliable; the ACVA’s sectoral or local expertise; and, if necessary, independent background investigations.

- ii. Follow-up actions (e.g., on-site inspection and telephonic or e-mail interviews), including
 - a. Interviews with stakeholders with knowledge of the programme of activities / component project activity design and implementation
 - b. Cross checks between information provided by interviewed personnel (i.e., by checking other sources or independent interviews) to ensure that no relevant information has been omitted;
 - iii. Review based on the selected methodologies and tools, and of the appropriateness of formulae and accuracy of calculations.
- C4.1.2. It is optional for the ACVA to conduct an on-site inspection for validation for the registration of a proposed PoA. If the ACVA conducts an on-site inspection, it does not necessarily need to include a visit to the geographical locations where CPAs will be or are being implemented, but the inspection could be to the office of the representative of the non-obligated entity.
- C4.1.3. If the ACVA does not conduct an on-site inspection as a means of validation, it shall describe the alternative means used and justify that they are sufficient for the purpose of validation.
- C4.1.4. It is mandatory for the ACVA to conduct an on-site inspection at validation for the proposed CPA if:
- i. Its estimated annual average of GHG emission reductions or net GHG removals is more than 1,00,000 tonnes of carbon dioxide equivalent (tCO₂ eq); or
 - ii. It is deemed to have high risk of uncertainty in terms of the achievement of the GHG emission reduction or removals as estimated in the PoA-PDD
 - iii. There is pre-project information that is relevant to the requirements for inclusion of the CPA in the registered PoA and may not be traceable after the inclusion
- C4.1.5. Where no specific means of validation is specified, the ACVA shall apply the standard auditing techniques described in paragraph C4.1.1 above.

C4.2. Corrective action requests, clarification requests and forward action requests

- C4.2.1. If the ACVA identifies issues that require further explanation in order to determine whether the proposed PoA meets the relevant requirements, the ACVA shall ensure that these issues are accurately identified, formulated, discussed and concluded in the validation report.

C4.2.2. ACVA shall raise a corrective action request (CAR) if one of the following situations occurs:

- i. The requirements as stated in this detailed procedure for programme for activities are not met
- ii. Risks that GHG emission reductions or removals cannot be monitored or calculated
- iii. Errors and inaccurate information have been made by the non-obligated entities that will influence the ability of the proposed ICM PoA to achieve real, measurable, verifiable and additional GHG emission reductions or removals.

C4.2.3. The ACVA shall raise a forward action request (FAR) if issues related to PoA identified during validation, which require review during the first verification.

C4.2.4. Pursuant to the paragraph C4.2.2 (ii), the ACVA shall raise a clarification request (CL) if the information provided by the non-obligated entity is insufficient or not clear enough to determine whether the applicable ICM requirements have been met. These include:

- i. If the ACVA cannot determine the applicability of a selected methodology, methodological tool, the ACVA shall request a clarification on the applicability of the same from the non-obligated entity.

C4.2.5. The ACVA shall resolve the CARs and CLs only if the non-obligated entities rectify the POA-DD or provide additional explanations or evidence that satisfy the ACVA's concerns.

C4.2.6. The ACVA shall report on all CARs, FARs and CLs in its validation report. This reporting shall explain the issues raised, the responses provided by the non-obligated entity, the means of validation of such responses and references to any resulting changes in the PoA-DD/CPA-DD or its supporting documents.

C4.3. Validation of compliance with specific requirements for registration

C4.3.1. The ACVA shall determine, by following the general validation requirements referred to in sections C4.1 above, whether the proposed ICM PoA complies with all relevant requirements for registration as contained in the "*Section B: Programme of Activities Standard*", including the requirements on:

- i. Description of the project
- ii. Avoidance of double counting or revived registration
- iii. Selection of methodologies and tools and their applicability

- iv. Deviation from, or revision of, the selected methodology or methodological tool, if applicable
- v. Application of methodologies and tools, including in terms of:
 - a. Definition of the project boundary, identification of sources, sinks and GHGs included in the project boundary, and identification of leakage;
 - b. Identification of the baseline scenario;
 - c. Demonstration of additionality;
 - d. Assessment of the risk of non-permanence of GHG emission reductions or net GHG removals and measures to address reversals if they occur, as applicable based on the sectoral scope
 - e. Estimation of GHG emission reductions or removals

C4.3.2. Specification of start date, crediting period type and duration.

C4.3.3. Analysis of environmental and social safeguards and sustainable development co-benefits as per the guidance provided in *“Section D: SDG Standard”*.

C4.3.4. Undergoing local stakeholder consultation and public comments

C4.3.5. The ACVA shall assess the PoA-DD submitted by the non-obligated entity and shall confirm:

- i. The title and reference number of the PoA
- ii. The sector/(s) linked to the methodologies applied and relevant to the PoA.
- iii. The purpose and a general description of the PoA, including:
 - c. The policy/measure or goal that the PoA seeks to achieve
 - d. The framework for for the implementation and operation of the PoA and inclusion of CPAs in the PoA
- iv. PoA location covering details on organizational, physical, and geographical location (within which all CPAs that will be included in the PoA will be implemented), including information that allows to identify its unique location and description of the specific extent of the project boundary.
- v. The technologies/measures to be employed and/or implemented by the CPAs, that will be included in the PoA.
- vi. Whether a generic CPA-DD part of the PoA-DD has been prepared for each technology/measure, each methodology and each combination thereof, or whether technologies/measures have been combined in one generic CPA-DD in accordance with the relevant requirements in the programme of activity standard.

- vii. Whether the description of the proposed PoA in the PoA-DD is accurate and complete and whether it provides an understanding of the PoA including on technologies/measures to be deployed and/or implemented by the CPAs under the PoA
- viii. Whether the PoA-DD stipulates the maximum annual amount of GHG emission reductions or net GHG removals expected to be achieved by CPAs that may be included in the PoA.

C4.4. Treatment of double or revived registration

- C4.4.1. The ACVA shall determine compliance with the requirement relating to double or revived registration based on publicly available information and/or supporting information if any provided by the non-obligated entity upon its request.

C4.5. Deviation from methodology or tool

- C4.5.1. The ACVA may seek a clarification from the technical committee on the acceptability of a deviation from the selected approved methodology or methodological tool prior to the submission of a request for registration.
- C4.5.2. If the non-obligated entity considers that a revision of the selected methodology or methodological tool would be required to address the PoA, then the non-obligated entity shall submit a request for revision of the selected methodology or methodological tool.

C4.6. Project boundary, sources and leakage

- C4.6.1. The ACVA shall determine whether the description of defining the project boundary of each of the corresponding CPAs, including which sources and GHGs are to be included in the project boundary under which conditions or circumstances, is in accordance with the applied methodologies.
- C4.6.2. If the applied methodologies allow the non-obligated entity to choose whether a source or gas is to be included within the project boundary, the ACVA shall determine whether the non-obligated entity have justified that choice and whether the justification provided is reasonable.
- C4.6.3. If the ACVA identifies emission sources that will be affected by the implementation of the CPAs and which are expected to contribute more than 1 per cent of the overall expected average annual GHG emission reductions or removals, and are not addressed by the applied methodologies, the ACVA shall request a clarification of, revision to, or deviation from, the methodologies, as appropriate.

C4.7. Baseline Scenario

- C4.7.1. If the applied methodologies require several alternative scenarios to be considered in the identification of the most plausible baseline scenario, the ACVA shall, based on its expertise and local and sectoral knowledge, determine whether all scenarios that are considered by the non-obligated entity and any scenarios that are supplementary to those required by the methodologies, are realistic and credible in the context of the corresponding CPAs and that no alternative scenario has been excluded.
- C4.7.2. The ACVA shall determine whether the most plausible baseline scenario identified in the generic CPA is reasonable by validating the assumptions, calculations and rationales used in the CPA-DD through the use of evidence and expert opinion.
- C4.7.3. The ACVA shall describe the steps taken to assess the requirements and state its opinion on whether:
- i. All the assumptions and data used by the activity participants are listed in the generic CPA-DD, including their references and sources;
 - ii. All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the generic CPA-DD;
 - iii. Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable;
 - iv. Relevant national and/or sectoral policies, regulations and circumstances are considered and listed in the generic CPA-DD;
 - v. The applied methodologies have been correctly followed to describe the identification of the most plausible baseline scenario, and the description reasonably represents what would occur in the absence of corresponding CPAs.

C4.8. Business-as-usual (BAU) scenario

- C4.8.1. The non-obligated entity shall assess whether in the generic CPA-DD, the identification and description of the business-as-usual (BAU) scenario in the generic CPA-DD is in accordance with the applied methodologies and tools.

C4.9. Demonstration of Additionality

- C4.9.1. The ACVA shall assess and state its opinion on whether the PoA-DD includes conditions for systematically demonstrating additionality of CPAs under the Bureau of Energy Efficiency

proposed PoA in the eligibility criteria for inclusion of CPAs in the PoA in accordance with the applied methodologies and applied methodological tools, and any other requirement of the programme of activities standard.

- C4.9.2. This involves checking the reliability and credibility of all data used, evaluating the rationales, assumptions, and justifications provided by the non-obligated entity, and critically assessing the evidence presented. The ACVA should use local knowledge and sectoral and financial expertise to perform this assessment comprehensively.

C4.10. Estimation of emission reductions or net removals

- C4.10.1. The ACVA shall determine whether the description of how to undertake the ex-ante and ex-post calculations of baseline, BAU, project and leakage GHG emissions, as well as GHG emission reductions or removals, to be achieved by each of the corresponding CPAs, are in accordance with the applied methodologies and tools, and provide an annual ex-ante estimation.
- C4.10.2. If the applied methodologies and tools include different scenarios or cases or provide different options for equations or data and/or default values to choose from, the ACVA shall determine whether reasonable justification has been provided and whether the correct equations and parameters have been used, in accordance with the applied methodologies.
- C4.10.3. The ACVA shall describe the steps taken to assess the requirements and state its opinion on whether
- i. All documentation used by the non-obligated entity as the basis for assumptions and sources of data are correctly quoted and interpreted in the generic CPA-DD
 - ii. All values used in the generic CPA-DD, including GWPs, are considered reasonable in the context of the generic CPA;
 - iii. The methodologies and tools have been applied correctly to describe how to calculate baseline, BAU, project and leakage GHG emissions as well as GHG emission reductions or net GHG removals for corresponding CPAs
- C4.10.4. The non-obligated entity shall, in accordance with the applied methodologies and tools, provide the data and parameters that will not be monitored but are determined before the registration of the proposed ICM programme of activities and remain fixed throughout the crediting period. These data and parameters shall be available at the time of the validation of the PoA for registration.

C4.10.5. The non-obligated entity shall ensure that the application of default data in the estimation of GHG emission reductions or net anthropogenic GHG removals for the proposed ICM PoA results in conservative estimates. The non-obligated entity may use sampling for the determination of parameter values for calculating GHG emission reductions if the applied methodologies or tools allow this. In such cases, the non-obligated entity shall develop and describe a sampling plan.

C4.11. Validation of the Monitoring Plan

C4.11.1. The ACVA shall determine whether the description of how to develop a monitoring plan for each of the corresponding CPAs is in accordance with the requirements of “Section B: Programme of Activities Standard”, including the applied methodologies and state its opinion.

C4.11.2. The ACVA shall also determine the feasibility of the monitoring arrangements, and whether the means of implementation of the monitoring plan, including the data management and quality assurance and quality control procedures, are sufficient to ensure that GHG emission reductions or net GHG removals can be reported ex post and verified.

C4.11.3. The ACVA shall state its opinion on the ability of the non-obligated entity to implement the monitoring plans for corresponding CPAs.

C4.11.4. If the non-obligated entity chose to delay the submission of the monitoring plan for the proposed ICM PoA in accordance with the ICM standard for programme of activities, the ACVA shall confirm and document that the submission of the monitoring plan is delayed, while requesting for adequate justification from the non-obligated entity.

C4.12. Stakeholder consultation

C4.12.1. Refer “section B4.12” of “Section B: Programme of Activities Standard” for the detailed steps.

C4.13. Integrity safeguards

C4.13.1. The ACVA shall determine whether the non-obligated entity has prepared a declaration that the development, implementation or operation of the proposed PoA does not involve any illegal activities, including money laundering, tax evasion, fraud, bribery and criminal activities.

C4.14. Eligibility criteria for inclusion of component projects

- C4.14.1. The ACVA shall assess whether the eligibility criteria for inclusion of corresponding CPAs in the proposed PoA are defined in accordance with the “Section B: Programme of Activities Standard”.
- C4.14.2. The ACVA shall assess how each eligibility criteria, including the conditions that corresponding CPAs meet the requirement pertaining to the demonstration of additionality, is defined in accordance with the applicable requirements of the “Section B: Programme of Activities Standard”, and is verifiable as well as sufficiently objective and comprehensive to permit the assessment of the inclusion of corresponding CPAs in the proposed PoA.
- C4.14.3. The ACVA shall also determine whether the non-obligated entity defined the type and duration of the crediting period applicable to all corresponding CPAs in accordance with the relevant requirements in the “Section B: Programme of Activities Standard”.

C4.15. Validation Opinion and Report

I. Validation Opinion

- C4.15.1. The ACVA shall provide either:
- i. A positive validation opinion in its validation report if the ACVA determines that the proposed PoA complies with the applicable requirements of this “Detailed Procedure for Programme of Activities”.
 - or**
 - ii. A negative validation opinion in its validation report explaining the reason, if the ACVA, determines that the proposed PoA does not complies with the applicable requirements of this “Detailed Procedure for Programme of Activities”.
- C4.15.2. The ACVA shall include the following in its opinion:
- i. A summary of the validation method and the process used, and the validation criteria applied
 - ii. A description of issues not covered by the validation process
 - iii. A summary of the validation conclusions
 - iv. A statement on the validation of the estimated GHG emission reductions or removals
 - v. A statement on whether the proposed PoA meets all applicable requirements of this “Detailed Procedure for Programme of Activities”.

C4.15.3. The ACVA shall inform the non-obligated entity of the validation outcome, containing either:

- i. A positive validation opinion and the date of submission of the validation report as part of the 'Request for Registration' of the proposed PoA to the Administrator or
- ii. A negative validation opinion, including the reasons for not complying with the application requirements for Validation as per this "Detailed Procedure for Programme of Activities".

II. Validation Report

C4.15.4. The ACVA shall report the results of its assessment in the validation report, including the following:

- i. An executive summary of the validation process and its conclusions
- ii. Details of the validation team, technical experts and internal technical reviewers involved, together with their roles in the validation activity and, where conducted, mention details of who conducted the on-site inspection.
- iii. A list of interviewees, documents reviewed, sampling approaches used by the ACVA and, where conducted an outline of the on-site inspection. If the ACVA applied a sampling approach to the on-site inspection, the ACVA shall include a description of how the sample size was determined and how the field check was carried out
- iv. Results of the discussion between the ACVA and the non-obligated entity as well as any adjustments made to the project design following the local stakeholder consultations and public comments.
- v. The applied approach, findings and conclusion in the assessment of compliance with each requirement for registration, including CARs, CLs or FARs issued to the non-obligated entity. The ACVA shall reflect the responses to CARs and CLs, identification of FARs, and discussions on and revisions to the programme documentation.
- vi. CVs of the ACVAs validation team members, technical experts and internal technical reviewers for the proposed PoA.
- vii. A Validation Opinion

C5. Validation of Inclusion of Component Projects

C5.1. General Requirements

- C5.1.1. The ACVA selected by the non-obligated entity to validate a proposed CPA for inclusion in a registered ICM PoA shall be accredited for the validation function and in the sectoral scope/(s) relevant to the CPA.
- C5.1.2. The ACVA shall assess whether the proposed CPA complies with the corresponding generic CPA-DD included in the latest version of the registered PoA-DD. This assessment shall cover compliance with the eligibility criteria for incorporating CPAs into the registered PoA and ensure alignment with the applicable requirements specified in the “Section B: Programme of Activities Standard”.
- C5.1.3. It is mandatory for the ACVA to conduct an on-site inspection at validation for the proposed CPA if:
- i. Its estimated annual average of GHG emission reductions or net GHG removals is more than 1,00,000 tonnes of carbon dioxide equivalent (tCO₂ eq); or
 - ii. It is deemed to have high risk of uncertainty in terms of the achievement of the GHG emission reduction or removals as estimated in the PoA-PDD.
 - iii. There is pre-project information (data, evidence and conditions) that exists and is relevant to the requirements for inclusion of the CPA in the registered PoA and, which may not be traceable after the inclusion.
- C5.1.4. If the ACVA does not conduct an on-site inspection as a means of validation, it shall describe the alternative means used and justify that they are sufficient for the purpose of validation.

C5.2. Validation of Compliance with Inclusion of CPAs

- C5.2.1. The ACVA shall determine whether the description of the proposed CPA in the CPA-DD is accurate and complete and provides an understanding of the proposed CPA.
- C5.2.2. The ACVA shall determine, by following the general validation requirements referred to in section C5.1 above, whether the proposed CPA is consistent with the generic CPA and complies with all relevant requirements for inclusion in the registered PoA as contained in the “Section B: Programme of Activities Standard”, including the requirements on:
- i. The description of the CPA
 - ii. An entity/entities/individual(s) responsible for the operation of the CPA
 - iii. Been registered as a standalone ICM project, nor included in another registered PoA.

- iv. The selection of methodologies and tools, including their applicability to the CPA including -
 - a. Definition of the project boundary, identification of sources, sinks and GHGs included in the project boundary, and identification of leakage
 - b. Identification of baseline scenario
 - c. Demonstration of additionality
 - d. The assessment of the risk of non-permanence of GHG emission reductions or net GHG removals and measures to address reversals if they occur
 - e. The estimation of GHG emission reductions or net GHG removals
 - f. The monitoring plan
- v. The specification of the start date, crediting period type and duration
- vi. Analysis of the social and environmental safeguards and impact on SDGs
- vii. Local stakeholder consultation
- viii. Public Comments addressed
- ix. Any other eligibility of the Inclusion

C5.2.3. In addition to the validating the compliance of the proposed CPA as per C5.2.2 above, the ACVA shall additionally follow the specific guidance on validation regarding some of the requirements provided in sections C4.3 – C4.13 below.

C6. Validation of Post-Registration Changes

C6.1. General Requirement

- C6.1.1. The ACVA selected by the non-obligated entity to validate a proposed CPA for inclusion in a registered ICM PoA shall be accredited for the validation function and in the sectoral scope/(s) relevant to the CPA.
- C6.1.2. The ACVA shall determine whether the revised PoA-DD (with its revised generic CPA-DD part) or the revised CPA-DD reflecting the post-registration changes was prepared in both track-change and clean versions and was completed using the valid and updated version of the PoA-DD or CPA-DD form.
- C6.1.3. If the revised POA-DD/CPA-DD is prepared using an updated valid version of the POA-DD/CPA-DD form, the ACVA shall determine whether the information that is not affected by the post-registration change has been transferred to the revised valid version of the form and is materially the same as that in the registered POA-DD/CPA-DD.
- C6.1.4. If the ACVA determines that the proposed or actual post-registration changes to the registered PoA or the included CPA do not comply with the applicable requirements of this “*Detailed Procedure for Programme of Activities*”, the ACVA shall issue a negative validation opinion.

C6.2. Validation of compliance with specific requirements for post-registration changes

C6.2.1. The ACVA needs to check whether the proposed or actual post-registration change to a registered ICM PoA or included CPA falls within one of the following types of changes:

- i. Temporary deviation/changes with respect to -
 - a. Registered monitoring plan
 - b. Applied methodologies and tools
 - c. Environment & Social Safeguards Form (as per Section D: SDG Standard)
- ii. Permanent changes with respect to -
 - a. Corrections
 - b. Monitoring plan,
 - c. Applied methodologies and tools,
 - d. Environment & Social Safeguards Form (as per Section D: SDG Standard)
 - d. Changes to the start date of the crediting period of the included CPA,
 - e. Changes to the programme design
- iii. Registration under or overlap with other crediting scheme.

C6.2.2. In case of temporary deviation as mentioned above, the ACVA shall determine whether there is a temporary deviation from the monitoring plan in the registered POA-DD/CPA-DD or the applied methodologies. If there is a deviation, the ACVA shall determine whether the temporary deviation complies with the relevant requirements and the exact period to which the deviation applies.

C6.2.3. In case of permanent changes corresponding to C6.2.1 ii.a. (Corrections) -

- i. If the non-obligated have made corrections to the project information or parameters fixed at the registration of the PoA or inclusion of the CPA as described in the registered PoA-DD or CPA-DD, the ACVA shall determine whether -
 - a. The non-obligated entity documented them in a revised PoA-DD or CPA-DD;
 - b. The corrected information/parameters are in accordance with the applied methodologies, tools, and the registered monitoring plan.

C6.2.4. In case of permanent changes corresponding to C6.2.1 ii.b. (Monitoring Plan) –

- i. The ACVA shall determine whether the permanent changes to the registered monitoring plan described in the revised POA-DD are in

compliance with the applied methodologies and tools; and whether the permanent change is likely to lead to a reduction in the accuracy of the calculation of GHG emission reductions or net GHG removals.

- ii. If so, the ACVA shall request the non-obligated entity to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that GHG emission reductions or net GHG removals will not be over-estimated as a result of the permanent change or the permanent deviation.
- iii. Further, in case of the non-obligated entity chose to omit a monitoring plan at the inclusion of the CPA and wish to include it thereafter, the ACVA shall determine whether the design of the monitoring plan and other sections of the CPA-DD comply with the applicable requirements of the “Section B: Programme of Activities Standard”.

C6.2.5. In case of permanent changes corresponding to C6.2.1 ii.d.(Changes to the start date of the crediting period of the CPA) –

- i. If the non-obligated entity wish to change the start date of the crediting period of an included CPA, the ACVA shall determine whether the proposed change complies with the applicable requirements of the “Section B: Programme of Activities Standard”.

C6.2.6. In case of permanent changes corresponding to C6.2.1 ii.e.(Changes to the programme design

- i. If the activity participants wish to make a proposed change or have made an actual change to the design of a registered PoA or to the design of an included CPA, the ACVA shall determine whether the change complies with the applicable requirements of the “Section B: Programme of Activities Standard”.
- ii. The ACVA shall determine whether the change to the design of the registered PoA is for one or more of the following purposes:
 - a. To expand the programmes’ boundary to expand the geographic coverage
 - b. To change the capacity specified in the registered PoA-DD
 - c. To add new components or extend/add technologies/measures
 - d. To remove a component or technology/measure described in the registered PoA-DD;
- iii. The ACVA shall by means of an on-site or remote inspection, assess the impacts of the actual change on the monitoring plan, the level of accuracy of the monitoring, the applied methodologies and tools.

- iv. If the proposed or actual change affects the additionality of the registered CPA, the ACVA shall confirm that the project is still additional after the change.

C6.3. Validation Report

C6.3.1. In its validation report for the post-registration changes, the ACVA shall notify the non-obligated entity of the validation outcome (i.e., either positive or negative). In case of positive outcome, include the date of submission of the validation report as part of the request for approval of post-registration change to the Administrator; and in case of negative outcome - include the reasons for the post-registration change determined for not complying with the relevant requirements for post-registration changes.

C7. Verification

C7.1. Requirements

C7.1.1. The ACVA shall assess both quantitative and qualitative information on GHG emission reductions or removals achieved by the registered PoA and the included CPAs provided in the monitoring report.

C7.1.2. In addition to the monitoring report, the ACVA shall review:

- i. The registered PoA-DD and CPA-DD, including the registered monitoring plan and/or the changes from the registered PoA-DD or CPA-DDs, and the corresponding validation opinion
- ii. The validation report
- iii. Previous verification reports, if any
- iv. The applied methodologies and tools
- v. The monitoring results of environmental impacts, social impacts and sustainable development co-benefits of the registered ICM project
- vi. Any other information and references relevant to the GHG emission reductions or net GHG removals by the included CPAs (e.g. IPCC reports, data on electricity generation in the national grid or laboratory analysis etc.).

C7.1.3. In addition to reviewing the monitoring documentation, the ACVA shall determine whether the non-obligated entities have addressed the FARs identified during the previous validation or verification.

C7.2. Quality of Evidence

C7.2.1. When verifying the reported GHG emission reductions or removals, the ACVA shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. The audit trail shall include the source documents that form the basis for assumptions and other information underlying the GHG data.

- C7.2.2. The ACVA shall only certify GHG emission reductions or removals that are based on verifiable evidence.

C7.3. Application of Materiality

- C7.3.1. Materiality, as defined in ISO 14064-3, shall be applied during the verification process. An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total GHG emission reductions or removals achieved by a registered ICM PoA or included CPA equal to or higher than the following thresholds:
- i. 0.5 per cent of the emission reductions or removals for registered PoAs achieving a total emission reduction or removal equal to or more than 500,000 tCO₂eq per year.
 - ii. 1 per cent of the emission reductions or removals for registered PoAs achieving a total emission reduction or removal of between 300,000 and 500,000 tCO₂eq per year.
 - iii. 2 per cent of the emission reductions or removals for registered PoAs achieving a total emission reduction or removal of 300,000 tCO₂eq per year or less.
- C7.3.2. The application of the concept of materiality and reasonable level of assurance implies that some data or information may not be checked. However, the ACVA should design its verification and sampling plans to detect all material errors, omissions or misstatements, and any unchecked data or information should not contain any material errors, omissions or misstatements. An ACVA's verification opinion applies to 100 per cent of the data and information, even if the ACVA may not have checked the entire data set and information.
- C7.3.3. Applying the concept of materiality does not mean that identified immaterial errors do not need to be corrected; if an error, omission or misstatement is identified by the ACVA, regardless of whether it is material or not, the ACVA shall request the non-obligated entity to address it.

C7.4. Consideration of materiality in planning verification

- C7.4.1. The ACVA should:
- i. Identify the materiality threshold as mentioned in C7.3.1
 - ii. Understand the sources of project emissions within the project boundary and the leakage, the monitoring activities, the equipment used to monitor or measure project data, the origin and application of data used to calculate or measure the emissions, the data flow, the internal quality control system, and the overall organization with respect to monitoring and reporting;

- iii. Conduct a risk assessment to identify and assess the risks of individual or aggregated material errors, omissions or misstatements that may occur within the threshold;
- iv. Design verification plans, audit procedures and sampling plans whose scope and timing are based on and are responsive to the assessed risks of material errors, omissions or misstatements.

C7.4.2. The materiality thresholds apply to the total GHG emission reductions or removals actually achieved. When planning verification, the ACVA should apply the applicable materiality threshold to the reported total emission reductions or removals. If, as a result of the verification, the initial reported total emission reductions or removals is revised, the ACVA should reapply the materiality threshold to the revised total emission reductions or removals and, if needed, make adjustments to its verification plans and sampling plans.

C7.5. Consideration of materiality in conducting verification

C7.5.1. The ACVA should:

- i. Apply verification plans, audit procedures and sampling plans
- ii. Assess potential errors, omissions and misstatements against the materiality threshold to determine whether they are material individually or in aggregate and whether further audit procedures are needed.

C7.6. Assessment

C7.6.1. The ACVA, while assessing the information, shall apply the means of verification specified throughout this standard and, where appropriate, standard auditing techniques, including but not limited to –

- i. Document review involving a review of data and information, review of the registered monitoring plan, the applied methodologies and tools
- ii. Follow-up actions (e.g. on-site inspection), including –
 - a. Assessment of the implementation and operation of the included CPAs as per the included CPA-DD or latest approved revised CPA-DD
 - b. Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan
 - c. Cross checks between the information provided in the monitoring report and data from other verifiable data sources to determine whether the information in the monitoring report is reliable

- d. A review of calculations and assumptions made in determining the GHG data and GHG emission reductions or net GHG removals

- iii. Sampling Plan

C7.6.2. It is mandatory for the ACVA to conduct an on-site inspection at verification for an included CPA if:

- i. It is the first verification for the ACVA with regard to this project
- ii. More than three years have elapsed since the last on-site inspection conducted for verification for the project or
- iii. The project has achieved more than 300,000 tCO₂eq of GHG emission reductions or net GHG removals since the last verification when an on-site inspection was conducted.
- iv. The project is deemed to have high risk of uncertainty in terms of the achievement of GHG emission reductions or net GHG removals as estimated in the POA-DD,

C7.6.3. For cases that are not referred in the above paragraph, it is optional for the ACVA to conduct an on-site inspection at verification. If the ACVA does not conduct an on-site inspection as a means of verification, it shall describe the alternative means used and justify that they are sufficient for the purpose of verification.

C7.6.4. During the assessment, if the ACVA identifies non-compliance with the registered monitoring plan, the applied methodologies and tools has not been sufficiently documented by the non-obligated entity, or if the evidence provided to prove conformity is insufficient; the ACVA shall raise CAR and/or CL.

C7.7. Corrective action requests, clarification requests and forward action requests

C7.7.1. The ACVA shall raise a CAR if one of the following situations occurs:

- i. Non-compliance with the registered monitoring plans, the applied methodologies and tools is found in monitoring and reporting and has not been sufficiently documented by the non-obligated entity, or the evidence provided to prove conformity is insufficient
- ii. Modifications to the implementation or operation of the registered PoA or the included CPAs, or the monitoring or GHG emission reductions or net GHG removals, have not been sufficiently documented by the non-obligated entity

- iii. Mistakes have been made by the non-obligated entity in applying assumptions, data or calculations of GHG emission reductions or net GHG removals that may impact the quantity of emission reductions or removals;
 - iv. Issues identified in a FAR during the previous validation or verification have not been resolved by the non-obligated entity.
- C7.7.2. The ACVA shall raise a CL if the information provided by the non-obligated entity is insufficient or not clear enough to determine whether the applicable requirements of the “Section B: Programme of Activities Standard”.
- C7.7.3. The ACVA shall raise a FAR if issues related to monitoring and reporting that require attention and/or adjustment at the next verification are identified.
- C7.7.4. The ACVA shall resolve or “close out” CARs and CLs only if the non-obligated entity rectify the monitoring report or provide additional explanations or evidence that satisfy the ACVA’s concerns. If this is not done, the ACVA shall not submit a request for issuance of CCCs.
- C7.7.5. The DOE shall report on all CARs, CLs and FARs in its verification and certification report. This reporting shall explain the issues raised, the responses provided by the non-obligated entity, the means of verification of such responses, and references to any resulting changes in the monitoring report or its supporting documents, in accordance with paragraph C7.7.4 above.

C7.8. Verification of compliance with specific requirements for Issuance

- C7.8.1. The ACVA shall determine, by following the general verification requirements referred to in sections C4 and C7 above, whether the monitoring report complies with all relevant requirements for monitoring as contained in the “Section B: Programme of Activities Standard”, including:
- i. General requirements:
 - a. Implementation and operation of the PoA and included CPA as per the description in the registered POA-DD and CPA-DDs.
 - b. Continuous monitoring
 - c. Presentation of monitoring results by year of occurrence of GHG emission reductions or net GHG removals
 - d. Preparation of monitoring reports in chronological order and separation by crediting periods;
 - e. Application of appropriate GWPs
 - f. Maintenance of monitoring results
 - ii. Description of implemented PoA and included CPAs
 - iii. Description of monitoring system
 - iv. Reversal related actions for component projects involving removals and emission reductions component projects with reversal risks

- v. Provision of data and parameters used
- vi. Calculation of GHG emission reductions or net GHG removals
- vii. Continuous engagement of stakeholders
- viii. Avoidance of double issuance

C7.8.2. The ACVA shall:

- i. Identify the included CPAs that it shall consider for verification in accordance with the methods/procedure to be used and specified in the registered PoA-DD for verification of the amount of GHG emission reductions or net GHG removals achieved by the CPs.
- ii. Take into account the possible existence of included CPAs complying with different versions of the registered PoA-DD and the need to account for this in its sampling approach to ensure that a statistically sound sample of CPAs from each version of the PoA-DD is being verified
- iii. Systematically verify and certify the correct implementation and operation of the record-keeping system.

C7.8.3. The ACVA shall include in its verification and certification report a description of how it applied the methods/procedures for the purpose of verification. The ACVA shall include in its verification and certification report a description of the on-site inspection(s), where conducted in accordance with paragraph C7.6.2 and C7.6.3 above.

C7.8.4. If the non-obligated entity have prepared a single monitoring report for a monitoring period, the ACVA shall confirm that the monitoring report covers all CPAs included in the registered PoA whose crediting periods overlap with the monitoring period and contains all monitoring results obtained during the monitoring period.

C7.8.5. If the non-obligated entity have prepared multiple monitoring reports for separate batches of CPAs included in the registered PoA, the ACVA shall confirm that all the monitoring reports contain mutually exclusive batches of CPAs, have the same monitoring period, and collectively contain all monitoring results obtained during the period, and that each monitoring report contains only monitoring results of the CPAs that follow the same version of the PoA-DD.

C7.9. Continuous engagement of stakeholders

C7.9.1. The ACVA shall determine whether the non-obligated entity have received comments on the implementation or operation of the ICM PoA and CPAs from stakeholders after its registration through the process of continuous engagement of stakeholders in accordance with this standard, and if so, determine whether the non-obligated entity have addressed the issues raised in the comments in the implementation or operation of the project, as appropriate.

C7.10. Environmental impacts, social impacts and sustainable development co-benefits

- C7.10.1. The non-obligated entity may, separately from the monitoring plan referred to section D.2 and D.3 under Section D: SDG Standard shall develop a document describing how they intend to mitigate the negative impacts if any arising from the PoA and included CPAs, monitor sustainable development co-benefits, including the frequency of reporting of monitoring results and whether they intend to have monitoring results independently verified.
- C7.10.2. -The ACVA shall verify the appropriateness, relevance, and sufficiency of information provided in the monitoring of the environmental and social indicators corresponding to the B4.13 – Sustainable Development Goals Framework, as reported in a monitoring report.
- C7.10.3. The ACVA shall confirm that the non-obligated entity has measured, monitored, and reported the parameters established at the registration stage for each included CPA.

C8. Verification and Certification Report

- C8.1.1. The ACVA shall report the results of its assessment in the verification report, including the following:
- i. An executive summary of the verification process and its conclusions
 - ii. Details of the verification team, technical experts, and internal reviewers involved, along with their roles in the verification activity and, where conducted in accordance with paragraph C7.6.2 above, details of who conducted the onsite inspection.
- C8.1.2. A list of interviewees, documents reviewed, sampling approaches used by the ACVA and, where conducted in accordance with paragraph C7.6.2 above.
- C8.1.3. Results of the dialogue between the ACVA and the non-obligated entity, as well as any adjustments made to the monitoring report following the continuous engagement of stakeholders
- C8.1.4. A list of each parameter specified by the registered monitoring plan and a statement on how the values in the monitoring report have been verified.
- C8.1.5. A statement on whether any post-registration changes to the registered POA-DD and CPA-DD have been approved by the Administrator or will be submitted together with the request for issuance of carbon credit certificates.
- C8.1.6. A Verification Opinion, providing

- i. Summary of the verification method and the process used and the verification criteria applied; and an assessment of remaining issues from the previous verification period, if appropriate.
- ii. A conclusion on the verified amount of GHG emission reductions or net GHG removals achieved

C8.1.7. Where the ACVA applies the concept of materiality in planning and conducting verification for the registered ICM project in accordance with section C7.5 above, it shall report:

- i. The risks, the risk assessment undertaken and how the verification plans and sampling plans were designed to respond to these risks and ensure that all material errors, omissions or misstatements were detected;
- ii. Whether and how the verification plans and sampling plans were revised to take into account the need for further audit procedures due to the nature/type of errors, omissions or misstatements detected;
- iii. How the concept of materiality was applied in determining whether a detected error, omission or misstatement was material or immaterial either individually or in aggregate.

C8.1.8. The ACVA shall, based on its verification, certify in writing that some or all the included CPAs in the registered PoA achieved the verified amount of GHG emission reductions or removals during the specified monitoring period that would not have occurred in the absence of the project.

C8.1.9. The ACVA shall notify the non-obligated entity the verification outcome,

- i. In case of positive outcome, provide verified amount of GHG emission reductions or removals, and the date of submission of the verification report as part of the request for issuance of carbon credit certificates to the Administrator; and
- ii. In case of negative outcome - provide the reasons for not complying with the applicable requirements for issuance.

C11. Validation for renewal of PoA period and included CPA

C11.1. General Requirements

C11.1.1. The ACVA shall determine whether the non-obligated entity has updated the PoA-DD relating to the eligibility criteria for inclusion of CPAs and CPA-DDs are in accordance with the applicable requirements for the renewal of the crediting period of this “Detailed Procedure for Programme of Activities”,

C11.1.2. If the non-obligated entity used a different valid version of the POA-DD/CPA-DD form for the updated PoA-DD/CPA-DD, then the one used for the registered Bureau of Energy Efficiency

PoA-DD/CPA-DD, the ACVA must check if the information in the updated PoA-DD/CPA-DD is materially the same as in the registered PoA-DD/CPA-DD.

- C11.1.3. For renewal of PoA, the ACVA shall assess the criteria for setting the baseline for new CPAs that may be included in the PoA or for updating the baseline for the existing CPAs at the renewal of the crediting periods in the new PoA period through an assessment of the correctness of the application of the latest version of the approved methodologies for setting the baseline or updating it, and estimating GHG emission reductions or net GHG removals for the applicable PoA period.
- C11.1.4. For renewal of CPA, the ACVA shall assess the validity of the original baseline or its update through an assessment of the following:
- i. The criteria for setting the baseline described in the generic CPA-DD in the latest version of the PoA-DD is applicable for the valid PoA period for the purpose of inclusion of new corresponding CPAs and renewal of the crediting period of existing corresponding CPAs;
 - ii. The correctness of the application of the approved methodologies for the determination of the continued validity of the baseline or its update, and the estimation of GHG emission reductions or net GHG removals for the applicable crediting period of the included CPA.

C11.2. Application of valid version of methodologies and methodological tools

- C11.2.1. If the non-obligated entity selected another methodology and/or tool for the purpose of renewal of the crediting period of the included CPA due to the inapplicability of the valid version of the methodology to the registered CP-DD, the ACVA shall assess whether the updated CPA-DD complies with all the requirements of the selected methodology and/or tool.

C11.3. Validation Report

- C11.3.1. In its validation report for renewal of the crediting period, the ACVA shall report on all items listed in paragraph C4.15.4 except the sub-paragraph C4.15.4.(vi).
- C11.3.2. The compliance of the updated project design with the requirements for renewal of the crediting period conducted in accordance with sections C11.1– C11.3 above, including the CARs, CLs or FARs issued.
- C11.3.3. State whether there are any proposed post-registration changes effective from the start date of the next crediting period in the request for renewal of the crediting period of the included CPA, and if the validation is primarily for the latter.

Section D : SDG STANDARD

D. SDG Standard

D1. Introduction

- D1.1.** This standard provides a step-wise approach for non-obligated entities to identify, evaluate, mitigate and monitor potential negative environmental and social risks and potential positive and negative contributions to the 17 United Nations Sustainable Development Goals (SDGs), for ICM programme of activities.
- D1.2.** This standard is divided into two parts - a.) Environmental and Social safeguards and b.) Impact on Sustainable Development Goals. The first section is referenced from approved A6.4 Sustainable Development Tool by UNFCCC and contains safeguards principles and criteria for identifying and mitigating risks, whilst the second part is contextualized from National Indicator Framework (NIF) on SDGs by MoSPI for demonstrating potential positive contributions on national SDGs from the proposed PoA including all CPAs.

D2. Environmental and Social Safeguards

- D2.1.** Environmental and social safeguards principles and criteria help non-obligated entities to identify, evaluate, mitigate and monitor potential negative environmental and social impacts and risks produced by an programme of activities during implementation and operation.
- D2.2.** The goal is to ensure that while the programme of activities and subsequent addition of CPAs contributes to reducing, removing or avoiding greenhouse gas emissions, it does not cause harm to local communities and/or ecosystems. This assessment aligns with the broader principles of sustainable development and safeguards the well-being of all stakeholders involved.
- D2.3.** The environmental and social safeguards principles are shown in **Table 2** below.

Table 2: Environmental and Social Safeguard Elements

Safeguard Elements		
Environmental	Principle 1	Climate and Energy
	Principle 2	Air, land and water
	Principle 3	Ecology and natural resources
Social	Principle 4	Human rights
	Principle 5	Labour
	Principle 6	Health and safety

	Principle 7	Gender equality
	Principle 8	Land acquisition and involuntary resettlement
	Principle 9	Local Communities
	Principle 10	Corruption
	Principle 11	Cultural heritage

D2.4. The non-obligated entity shall conduct a do-no-harm risk assessment to identify possible negative environmental and social impacts and risks from the implementation and operation of the programme of activities against eleven principles under the environmental safeguards and social safeguards as highlighted in Table 2 above.

D2.5. The guiding questions on each of these principles are to be followed from the questionnaire for the risk assessment of the environmental and social safeguards elements and criteria as annexed in Annexure XIII.

D2.6. It is the responsibility of the ACVA to check that integrity of the do-no-harm risk assessment of the proposed PoA is not affected with the inclusion of CPAs each time.

D3. Demonstrating SDG Impacts as per NIF Framework

D3.1. Introduction

D3.1.1. The 17 SDGs were established by the United Nations in 2015 as part of the 2030 Agenda for Sustainable Development. The global indicator framework for Sustainable Development Goals developed by the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) was later adopted by the General Assembly on 6 July 2017. The 'Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development' provides 17 SDGs, 169 targets and 249 indicators.

D3.1.2. Further, the National Indicator Framework (NIF) by the Ministry of Statistics and Programme Implementation (MoSPI) serves as a comprehensive tool to monitor and assess the progress of Sustainable Development Goals (SDGs) in India.

D3.1.3. The framework is designed in alignment with the global SDG indicator framework and aims to provide a clear picture of India's development trajectory across various dimensions such as health, education, environment, and economic growth. Further, as of June 2025, NIF includes 284 indicators corresponding to 17 SDGs and associated 169 targets.

D3.2. Identification of positive impacts

D3.2.1. The non-obligated entity shall identify the SDGs in which the impact of the proposed PoA including all CPAs shall:

- (i) Be relevant to the activity type (based on SDGs targets and indicators);
- (ii) Result in a direct positive impact (i.e. the activity is the main driver of change);
- (iii) Be recurring during the crediting period of a proposed component project activity;
- (iv) Positively impacting the community and local environment in a direct and measurable way.

D3.3. Developing Component Project Activity Indicators

D3.3.1. The non-obligated entity shall establish component project activity-level sustainable development indicators for each identified direct positive impact to the SDGs resulting from the proposed activity.

D3.3.2. The non-obligated entity is required to develop relevant component project activity-level indicators for the SDGs identified as impacted, taking into consideration the sustainable development goals, targets and indicators as per latest NIF. The latest framework consisting of 284 national SDG indicators was released by MoSPI on 29 June 2025.

National Indicator Framework 2025 - MoSPI

(https://www.mospi.gov.in/sites/default/files/publication_reports/Sustainable%20Development%20Goals%20%E2%80%93%20National%20Indicator%20Framework%2C%202025.pdf)

An indicative mapping of activity-level sustainable development indicator selected SDGs for defining activity level indicators illustrated in Table 3

Table 3.

Table 3: Illustration of defining component activity-level sustainable development indicator

Sustainable Development Goal (SDG)	Target	Indicator as per NIF	Component activities-level sustainable development indicator
------------------------------------	--------	----------------------	--

Programme of Activities under Offset Mechanism

			(to be developed by the non-obligated entity)
Goal 5. Achieve gender equality and empower all women and girls <i>(for cookstove programme of activities)</i>	5.4: Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	5.4.1: Proportion of time spent on unpaid domestic and care work	Average time saving associated with cooking time and fuel collection
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all <i>(for the renewable energy programme of activities)</i>	7.1: By 2030, ensure universal access to affordable, reliable and modern energy services	7.1.1 Percentage of households electrified	Total number of households with access to electricity from RE sources
Goal 15. Life on Land <i>(for afforestation and forestation activity expect wetlands)</i>	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	15.2.2 Percentage change in carbon stock in forest cover	Increase in carbon stock due to programme of activities

D3.3.3. The proposed component project activity-level sustainable development indicator(s) shall be quantitative and shall be monitorable over the crediting period and shall include the monitoring approach and parameters, including frequency of monitoring, to be used for each selected activity-level SDG target indicator for each of the CPAs under the PoA.

D3.3.4. The ACVA shall assess whether the component project activity-level sustainable development indicator(s) as developed by the non-obligated entity are quantifiable and relevant corresponding to the goals, targets and indicators as per the latest National Indicator Framework.

ANNEXURES

Annexure I – Account Registration Form

ICM Account Registration Form	
Purpose: <i>This form is to be used by the non-obligated entity for creating account on ICM Portal.</i> <i>The actual details have to be submitted by the non-obligated entity on the ICM portal</i>	
Section : Details of Applicant as Non-obligated Entity	
Name of the applicant (legal entity name)	
Corporate Identification Number (CIN)	
GSTIN number	
Registered Address :	
Address : <i>(where communication will be sent- e.g. Headquarters, Registered Office or others)</i>	
Telephone/Mobile:	
E-mail : <i>(single ID to be used for Portal Login)</i>	
Website Address (if available):	
Nodal Person <i>(point of contact with Administrator regarding ICM PoA process cycle)</i>	
Date: DD/MM/YYYY Version: 1.0	

Annexure II – Fee Schedule

1. Account Registration Fee	5,000 INR
2. Account maintenance fee (annually)	2,000 INR
3. PoA Registration Fee	<i>i. 1,00,000 INR for the registration of a PoA</i> <i>ii. 7,500 INR per CPA for its inclusion in a registered PoA</i>
4. Post Registration Change Fee for PoA and included CPA	15,000 INR per request
5. CCC Issuance Fee	5 INR per CCC being issued
6. Renewal of the Crediting Period Fee	As per 3 (i), and (ii)
*All above mentioned fees are Non-Refundable. ** The fee schedule as mentioned above shall be revised from time to time	
Date: DD/MM/YYYY Version: 1.0	

Annexure III - Programme of Activities Design Document (POA-DD) Form

Programme of Activities Design Document Form	
Purpose: <i>This form is to be used by the non-obligated entity for developing and submitting the PoA-DD on ICM Portal.</i>	
Programme of Activities Information	
<i>Programme of activities (PoA) Title</i>	
<i>PoA Identification Number</i>	
<i>Name of the non-obligated entity (legal entity name)</i>	
<i>PoA-DD version number</i>	
<i>Sector/ (s)</i>	
<i>Applied methodologies and tools</i>	
<i>Estimated annual emission reductions or net removals over the crediting period (tCO_{2e}/year)</i>	
<i>PoA-DD completion date</i>	
Declaration from Non-obligated Entity	
<i>This project is concurrently not registered on any other carbon market or market-based mechanism including renewable energy mechanisms where the mitigation outcome or reduction is traded in the form of credits or certificates.</i> <i>If CSR funds were used for this PoA: The surplus generated from the sale of CCCs from this programme of activity will be used as per all the rules and regulations of Section 135 of the Companies Act, 2013 and updated Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025.</i> <i>The PoA and CPA information related to this project on ICM portal, including the documents submitted to the Administrator, will always contain same and consistent information as per respective sections in this Detailed Procedure for Programme of Activities under Offset Mechanism</i>	
<i>I confirm that all the information provided here is true and correct.</i>	
Date: DD/MM/YYYY	Version: 1.0

Part 1: Programme of Activities Description
<i>A.1. Detailed Description of Programme of activities</i> <i>A.1.1 Title</i> <i>A.1.2. Objective and Purpose</i> <i>A.1.3. Programme of Activities Location</i> <i>A.1.3.1. State</i> <i>A.1.3.2. City/Town</i> <i>A.1.3.3. District</i> <i>A.1.3.4. Geographical Coordinates</i> <i>A.1.3.5. Map of PoA location</i> <i>A.2. Compliance with minimum eligibility for Programme of activity</i> <i>A.2.1. PoA Start Date</i> <i>A.2.2. Duration of PoA</i> <i>A.2.3. Regulatory Compliance</i> <i>A.2.4. Exclusivity</i> <i>A.2.5. Prevention of Double Counting</i> <i>A.3. Ownership of Programme of activities</i> <i>A.3.1. Non-obligated entity</i> <i>A.3.2. Managing Entity</i> <i>A.3.3. Roles and responsibilities of personnel from non-obligated entity/managing entity involved in the process of inclusion of CPs, including their competencies.</i> <i>A.3.4. Records and documentation control process for each CPA under the PoA.</i> <i>A.3.5 Procedure for review of inclusion of CPs.</i> <i>A.4.4 Technologies/measures to be employed/implemented by CPAs that will be included in the PoA</i> <i>A.4.5. Description of how the Programme of activities will achieve GHG emission reductions and/or removals.</i> <i>A.4.5.1. Explanation on GHG reduction and/or removals</i> <i>A.4.5.2. Justification on how reduction and/or removals are above business as usual scenario.</i> <i>A.4.5.3. Estimated Annual GHG Reduction and/or removals</i> <i>A.4.5.4. Estimated GHG reduction and/or removals over crediting period</i> <i>A.4.7. Details of the type of PoA Funding</i> <i>h</i>

Part II: Generic Component Project Activity (CPA)								
<i>(If the PoA-DD contains more than one generic CPA, repeat Part II for each generic CPA such that one completed Part II represents one generic CPA-DD).</i>								
Section I: Description of the Generic CPA								
A.1. Title of the generic CPA A.2. Identification Number of the generic CPA A.3. Purpose and general description of the generic CPA A.4. Generic CPA location A.4.1. State A.4.2. City/Town A.4.3. District A.5. CPA Crediting Period A.5.1. Select the type of Crediting period opted - Fixed ☐ Renewable ☐ A.5.2. Fixed Crediting Period A.5.2.1. Start date of Crediting Period A.5.2.2. End Date of Crediting Period A.5.3. Renewable Crediting Period A.5.3.1. Start date of Crediting Period A.5.3.2. End Date of Crediting Period A.5.3.3. Length of Crediting Period A.6. Expected operational lifetime of the CPA A.7. Description of existing technologies/ measures prior to implementation of corresponding CPAs A.8. Description of technologies/ measures implemented/ deployed by the corresponding CPAs								
Section II : Methodology								
C.1. Selection & Application of Methodology C.1.1. Details on approved methodology applied C.1.2. Justification of application of methodology C.1.3. Details on application of methodology (provide response in the table below) <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr style="background-color: #0070c0; color: white;"> <th style="padding: 5px;">Applicability condition/ (s) of applied methodology</th> <th style="padding: 5px;">Compliance of the project with the applicability condition / (s) of the applied methodology</th> </tr> <tr> <td style="padding: 5px;">1.</td> <td style="padding: 5px;">1.</td> </tr> <tr> <td style="padding: 5px;">2.</td> <td style="padding: 5px;">2.</td> </tr> <tr> <td style="padding: 5px;">..</td> <td style="padding: 5px;">..</td> </tr> </table>	Applicability condition/ (s) of applied methodology	Compliance of the project with the applicability condition / (s) of the applied methodology	1.	1.	2.	2.	..	..
Applicability condition/ (s) of applied methodology	Compliance of the project with the applicability condition / (s) of the applied methodology							
1.	1.							
2.	2.							
..	..							

..	..																											
<i>C.2. Description of baseline scenario</i> <i>C.3. Justification of selection of baseline scenario</i> <i>C.4. Description of how emission in project scenario is reduced as compared to baseline</i> <i>C.5. Description of the BAU scenario</i> <i>C.6. Description of CPA Boundary, sources, sinks and GHGs included in the baseline emissions and project emissions</i> <i>C.7. Demonstration of Additionality (as per BM -T-001)</i> <i>C.8. Addressing non-permanence and risks of reversals (if applicable)</i> <i>C.7.1 Identification of risk or reversal</i> <i>C.7.2 Reversal risk assessment</i> <i>C.7.3 Reversals risk mitigation plan</i> <i>C.7.4 Remediation of reversals</i>																												
Section IV : Estimation of GHG Emission Reduction and/or removals																												
<i>D.1. Estimation of GHG emissions/removals</i> <i>D.1.1. Business-as-usual emissions/removals</i> <i>D.1.2 Baseline emissions/removals</i>																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Source/Sinks/Reservoir</th> <th style="width: 15%;">GHG</th> <th style="width: 15%;">GHG</th> <th style="width: 35%;">Justification/Explanation</th> </tr> </thead> <tbody> <tr> <td rowspan="4" style="vertical-align: top;">Source/Sinks/Reservoir - 1</td> <td style="text-align: center;">CO₂</td> <td> ☐ Included ☐ Not included </td> <td></td> </tr> <tr> <td style="text-align: center;">CH₄</td> <td> ☐ Included ☐ Not Included </td> <td></td> </tr> <tr> <td style="text-align: center;">N₂O</td> <td> ☐ Included ☐ Not Included </td> <td></td> </tr> <tr> <td style="text-align: center;">Add GHGs as applicable</td> <td> ☐ Included ☐ Not Included </td> <td></td> </tr> <tr> <td rowspan="3" style="vertical-align: top;">Source/Sinks/Reservoir - 1</td> <td style="text-align: center;">CO₂</td> <td> ☐ Included ☐ Not included </td> <td></td> </tr> <tr> <td style="text-align: center;">CH₄</td> <td> ☐ Included ☐ Not Included </td> <td></td> </tr> <tr> <td style="text-align: center;">N₂O</td> <td> ☐ Included Not Included </td> <td></td> </tr> </tbody> </table>		Source/Sinks/Reservoir	GHG	GHG	Justification/Explanation	Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included		CH ₄	☐ Included ☐ Not Included		N ₂ O	☐ Included ☐ Not Included		Add GHGs as applicable	☐ Included ☐ Not Included		Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included		CH ₄	☐ Included ☐ Not Included		N ₂ O	☐ Included Not Included	
Source/Sinks/Reservoir	GHG	GHG	Justification/Explanation																									
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included																										
	CH ₄	☐ Included ☐ Not Included																										
	N ₂ O	☐ Included ☐ Not Included																										
	Add GHGs as applicable	☐ Included ☐ Not Included																										
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included																										
	CH ₄	☐ Included ☐ Not Included																										
	N ₂ O	☐ Included Not Included																										

Programme of Activities under Offset Mechanism



	Add GHGs as applicable	☐ Included ☐ Not Included	
Add as applicable	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	-----	☐ Included ☐ Not Included	

D.1.3. Leakage emissions

D.1.3.1 Sources of Leakage

D.1.3.2 Description of how leakages is avoided, minimized or addressed

D.1.4. Project emissions/removals

Source/Sinks/Reservoir	GHG	Justification/Explanation
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included
	CH ₄	☐ Included ☐ Not Included
	N ₂ O	☐ Included ☐ Not Included
	Add GHGs as applicable	☐ Included ☐ Not Included
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included
	CH ₄	☐ Included ☐ Not Included
	N ₂ O	☐ Included Not Included

Programme of Activities under Offset Mechanism



	Add GHGs as applicable	☐ Included ☐ Not Included	
Add as applicable	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	-----	☐ Included ☐ Not Included	

Section V : Data/Parameters Monitoring

E.1. Data and parameters fixed ex ante

(Add similar table for each data or parameter)

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Addressing Uncertainty	
Measurement methods and procedures	
Additional comments /remarks	

E.2. Data and parameters to be monitored

Programme of Activities under Offset Mechanism

E.3. Sampling Plan

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Measurement methods and procedures	
Entity/person responsible for the measurement	
Measuring Instrument(s)	☐ Type ☐ Accuracy ☐ Calibration Requirements ☐ Location
QA/QC Procedures Applied	
Addressing Uncertainty	
Additional comments /remarks	

(Include the description of implemented sampling design, how the data was collected and analysis of the collected data was carried out, demonstration of the required confidence/precision level, demonstration that the samples were randomly selected and are representative of the population. Attach any working sheet for presenting detailed information).

E.4. Monitoring management system

Section VI : Sustainable Development

F.1. Environment and Social Safeguards: Risk Assessment (as per Annexure 13 of the Detailed Procedure for Programme of Activities)

F.2. Quantification of Impact due to Project Activity (as per Table 3 of the Section D: SDG Standard of the Detailed Procedure for Programme of Activities)

Section VII : Local Stakeholder Consultation

G.1. Local Stakeholder Consultation

G.1.1. Stakeholder Mapping

G.1.2. Mode of conducting stakeholder consultation

G.1.3. Details on Consultation

G.1.4. Summary of comments

G.1.5. Summary on how comments are addressed.

Date: DD/MM/YYYY

Version: 1.0

Annexure IV - Component Project Activity Design Document (CPA-DD) Form

Component Project Activity Design Document (CPA-DD) Form	
Purpose: <i>This form is to be used by the non-obligated entity for developing and submitting the CPA-DD on ICM Portal.</i>	
Component Project Activities Information	
<i>Component Project Activity (CPA) title</i>	
<i>CPA Identification Number</i>	
<i>PoA Title</i>	
<i>PoA Identification Number</i>	
<i>Corresponding generic CPA Title</i>	
<i>Sector/ (s)</i>	
<i>Applied methodologies and tools</i>	
<i>Estimated annual emission reductions or net removals over the crediting period (tCO₂e/ year)</i>	
<i>CPA-DD version number</i>	
Declaration from Non-obligated Entity	
4. <i>This CPA is concurrently not registered on any other carbon market or market-based mechanism including renewable energy mechanisms where the mitigation outcome or reduction is traded in the form of credits or certificates.</i> 5. <i>If CSR funds were used for this CPA:</i> <i>The surplus generated from the sale of CCCs from this programme of activity will be used as per all the rules and regulations of Section 135 of the Companies Act, 2013.</i> 6. <i>The CPA information related to this project on ICM portal, including the documents submitted to the Administrator, will always contain same and consistent information as per respective sections in this Detailed Procedure for Programme of Activities under Offset Mechanism</i> <i>I confirm that all the information provided here is true and correct.</i>	
Date: DD/MM/YYYY	Version: 1.0

Section I: Description of the Component of Project Activities (CPA)										
<i>A.1. Detailed Description of CPA</i> <i>A.1.1 Title</i> <i>A.1.2. Objective and Purpose</i> <i>A.1.3. Programme of Activities Location</i> <i>A.1.3.1. State</i> <i>A.1.3.2. City/Town</i> <i>A.1.3.3. District</i> <i>A.1.3.4. Geographical Coordinates</i> <i>A.1.3.5. Map of CPA location</i> <i>A.2. Compliance with minimum eligibility for CPA</i> <i>A.2.1. CPA Start Date</i> <i>A.2.2. Duration of CPA</i> <i>A.2.3. Regulatory Compliance</i> <i>A.2.4. Exclusivity</i> <i>A.2.5. Prevention of Double Counting</i> <i>A.3. CPA Implementers</i> <i>Copy this table for each CPA Implementer</i> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 50%; background-color: #0070c0; color: white; padding: 5px;"><i>Organization Name</i></td> <td style="width: 50%; height: 40px;"></td> </tr> <tr> <td style="background-color: #0070c0; color: white; padding: 5px;"><i>Whether the implementing agency is same as non-obligated entity</i></td> <td style="height: 40px;"></td> </tr> <tr> <td style="background-color: #0070c0; color: white; padding: 5px;"><i>Address</i></td> <td style="height: 40px;"></td> </tr> <tr> <td style="background-color: #0070c0; color: white; padding: 5px;"><i>Contact</i></td> <td style="height: 40px;"></td> </tr> <tr> <td style="background-color: #0070c0; color: white; padding: 5px;"><i>Email</i></td> <td style="height: 40px;"></td> </tr> </table> <i>A.4. CPA Crediting Period</i> <i>A.4.1. Select the type of Crediting period opted - Fixed ☐ Renewable ☐</i> <i>A.4.2. Fixed Crediting Period</i> <i>A.4.2.1. Start date of Crediting Period</i> <i>A.4.2.2. End Date of Crediting Period</i> <i>A.4.3. Renewable Crediting Period</i> <i>A.4.3.1. Start date of Crediting Period</i> <i>A.4.3.2. End Date of Crediting Period</i> <i>A.4.3.3. Length of Crediting Period</i> <i>A.5. Technologies/measures prior to CPA implementation</i>	<i>Organization Name</i>		<i>Whether the implementing agency is same as non-obligated entity</i>		<i>Address</i>		<i>Contact</i>		<i>Email</i>	
<i>Organization Name</i>										
<i>Whether the implementing agency is same as non-obligated entity</i>										
<i>Address</i>										
<i>Contact</i>										
<i>Email</i>										

<i>A.6. Technologies/measures implemented/deployed by the CPA</i>			
Section II : Methodology			
<i>C.1. Selection & Application of Methodology</i>			
<i>C.1.1. Details on application of methodology (provide response in the table below)</i>			
<i>Applicability condition/(s) of applied methodology</i>		<i>Compliance of the project with the applicability condition /(s) of the applied methodology</i>	
1.		1.	
2.		2.	
..		..	
..		..	
<i>C.2. Description of baseline scenario</i>			
<i>C.3. Justification of selection of baseline scenario</i>			
<i>C.4. Description of how emission in project scenario is reduced as compared to baseline</i>			
<i>C.5. Description of the BAU scenario</i>			
<i>C.6. Description of CPA Boundary, sources, sinks and GHGs included in the baseline emissions and project emissions</i>			
<i>C.7. Demonstration of Additionality (as per BM -T-001)</i>			
<i>C.8. Addressing non-permanence and risks of reversals (if applicable)</i>			
<i>C.7.1 Identification of risk or reversal</i>			
<i>C.7.2 Reversal risk assessment</i>			
<i>C.7.3 Reversals risk mitigation plan</i>			
<i>C.7.4 Remediation of reversals</i>			
Section III : Estimation of GHG Emission Reduction and/or removals			
<i>D.1. Estimation of GHG emissions/removals</i>			
<i>D.1.1. Business-as-usual emissions/removals</i>			
<i>D.1.2 Baseline emissions/removals</i>			
Source/Sinks/Reservoir	GHG		Justification/Explanation
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included	

Programme of Activities under Offset Mechanism

		☐ Not Included	
	Add GHGs as applicable	☐ Included ☐ Not Included	
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	Add GHGs as applicable	☐ Included ☐ Not Included	
Add as applicable	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	-----	☐ Included ☐ Not Included	

D.1.3. Leakage emissions

D.1.3.1 Sources of Leakage

D.1.3.2 Description of how leakages is avoided, minimized or addressed

D.1.4. Project emissions/removals

Source/Sinks/Reservoir	GHG		Justification/Explanation
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	

Programme of Activities under Offset Mechanism

	Add GHGs as applicable	☐ Included ☐ Not Included	
Source/Sinks/Reservoir - 1	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	Add GHGs as applicable	☐ Included ☐ Not Included	
Add as applicable	CO ₂	☐ Included ☐ Not included	
	CH ₄	☐ Included ☐ Not Included	
	N ₂ O	☐ Included ☐ Not Included	
	-----	☐ Included ☐ Not Included	

Section IV : Data/Parameters Monitoring

E.1. Data and parameters fixed ex ante

(Add similar table for each data or parameter)

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Addressing Uncertainty	
Measurement methods and procedures	
Additional comments /remarks	

Programme of Activities under Offset Mechanism

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Measurement methods and procedures	
Entity/person responsible for the measurement	
Measuring Instrument(s)	☐ Type ☐ Accuracy ☐ Calibration Requirements ☐ Location
QA/QC Procedures Applied	
Addressing Uncertainty	
Additional comments /remarks	

E.2. Data and parameters to be monitored

E.3. Sampling Plan

(Include the description of implemented sampling design, how the data was collected and analysis of the collected data was carried out, demonstration of the required confidence/precision level, demonstration that the samples were randomly selected and are representative of the population. Attach any working sheet for presenting detailed information).

E.4. Monitoring management system

Section V : Sustainable Development

F.1. Environment and Social Safeguards: Risk Assessment (as per Annexure XIII of the Detailed Procedure for Programme of Activities)

F.2. Quantification of Impact due to Project Activity (as per Table 3 of the Section D: SDG Standard of the Detailed Procedure for Programme of Activities)

Section VII : Local Stakeholder Consultation

G.1. Local Stakeholder Consultation

G.1.1. Stakeholder Mapping

G.1.2. Mode of conducting stakeholder consultation

G.1.3. Details on Consultation

G.1.4. Summary of comments

G.1.5. Summary on how comments are addressed.

Date: DD/MM/YYYY

Version: 1.0

Annexure V - Validation Report Form for Inclusion of CPA

Validation Report Form for Inclusion of CPA	
Purpose: <i>This form is to be used by the ACVA for developing and submitting the validation form for inclusion of CPA.</i>	
Part A : CPA Information	
<i>Title of the Component Project Activity (CPA)</i>	
<i>CPA Identification Number</i>	
<i>Version no of the CPA-DD to which this validation report applies</i>	
<i>Version number of the PoA-DD to which this report applies</i>	
<i>PoA Identification Number</i>	
<i>Sectors as applicable</i>	
<i>Applied Methodologies</i>	
<i>Estimated annual emission reductions or net removals over the crediting period (tCO₂e/year):</i>	
<i>Name and ICM Empanelment number of the ACVA</i>	<i>Name –</i> <i>Empanelment Number –</i>
<i>Name, position and signature of the approver of the validation report</i>	<i>Name –</i> <i>Position –</i> <i>Signature –</i>
<i>Version number and date of submission of the validation report</i>	
Date: DD/MM/YYYY Version: 1.0	

Part B: Validation Report Format:

Section A: Executive Summary

•

Section B: Validation Team, Technical Expert and Approver

B.1 Validation Team Member

S. No	Role	Type of resource ⁴	Last name	First name	Affiliation (e.g. name of ACVA)	Involvement in			
						Desk / document review	On-site inspection	Interviews	Validation findings
1.	Team Lead								
2.	Technical Expert								
..	...								

(Add rows as necessary)

B.2 Independent reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. ACVA)
1.	Independent reviewer				
...	Approver				

Section C: Means of Validation

C.1 Desk Review

•

C.2 On-site inspection

Duration of on-site inspection: DD/MM/YYYY to DD/MM/YYYY				
S. No	Activity performed on-site	Site location	Date	Team member

⁴ IR – Internal Resource, EI – External Individuals (Contractual)
Bureau of Energy Efficiency

Programme of Activities under Offset Mechanism

1.				
...				

C.3 Interviews

S. No	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.						
...						

C.4 Sampling Approach

-

C.5 Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs)

Areas of validation findings	No. of CL	No. of CAR	No. of FAR
<i>Corresponding generic CPA</i>			
<i>Compliance with the CPA-DD Form</i>			
<i>General description of the proposed CPA</i>			
<i>Methodologies and/or tools</i>			
- <i>Selection of methodologies and tools</i>			
- <i>Application of methodologies and tools</i>			
- <i>Deviation from methodology and/or tool</i>			
- <i>Project boundary, sources and GHGs</i>			
- <i>Baseline scenario</i>			
- <i>Business-as-usual scenario</i>			
- <i>Demonstration of additionality</i>			
- <i>Addressing non-permanence and risks of reversals</i>			
- <i>Addressing Leakage</i>			
- <i>Estimation of emission reductions or net anthropogenic removals</i>			
- <i>Monitoring plan</i>			
<i>Start date, crediting period type and duration</i>			
<i>Environmental and Social Risk due to project</i>			
<i>Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework</i>			
<i>Local stakeholder consultation</i>			
<i>Public Comments</i>			
<i>Others (please specify)</i>			

Total			
--------------	--	--	--

Section D: Validation of compliance with specific requirements for inclusion of CPA

D.1 Compliance with the generic CPA-DD

D.2 Compliance with the CPA-DD form

Means of validation	
Findings	
Conclusion	

D.3 General description of the proposed CPA

Means of validation	
Findings	
Conclusion	

D.4 Eligibility Criteria for inclusion of CPA

Means of validation	
Findings	
Conclusion	

D.5 Application and selection of methodologies and tools

D.5.1 Application of methodologies and tools

Means of validation	
Findings	
Conclusion	

D.5.2 Deviation from methodology and/or tool

Means of validation	
Findings	
Conclusion	

D.5.3 Clarification on applicability of methodology and/or tool

Means of validation	
Findings	
Conclusion	

D.5.4 Project boundary, sources, sinks and GHGs

Means of validation	
Findings	
Conclusion	

D.5.5 Baseline scenario identification

Means of validation	
Findings	
Conclusion	

D.5.6 Business-as-usual scenario

Means of validation	
---------------------	--

Findings	
Conclusion	

D.5.7 Demonstration of additionality

Means of validation	
Findings	
Conclusion	

D.5.8 Addressing Leakage

Means of validation	
Findings	
Conclusion	

D.6 Estimation of emission reductions or net anthropogenic removals

D.6.1 Equations and parameters applied to calculate emission reductions or net removals

Means of validation	
Findings	
Conclusion	

D.6.2 Data and parameters fixed ex ante

Means of validation	
Findings	
Conclusion	

D.6.3 Ex ante calculation of emission reduction

Means of validation	
Findings	
Conclusion	

D.6.4 Summary of ex-ante GHG emission reductions or net GHG removals

Means of validation	
Findings	
Conclusion	

D.5.5 Addressing non-permanence for CPAs involving removals and emission reduction CPAs with risks of reversals

Means of validation	
Findings	
Conclusion	

D.7. Monitoring plan

D.7.1. Data and parameters to be monitored

Means of validation	
Findings	
Conclusion	

D.7.2 Description of the monitoring plan

Means of validation	
Findings	
Conclusion	

D.8 Start date, crediting period type and duration

Means of validation	
Findings	
Conclusion	

D.9 Environmental and Social Risks due to Project Activity

Means of validation	
Findings	
Conclusion	

D.10 Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework

Means of validation	
Findings	
Conclusion	

D.11 Local stakeholder consultation

Means of validation	
Findings	
Conclusion	

Section E: Internal Quality Control

-

Section F: Validation Opinion

-

DRAFT

APPENDIX 1 – Abbreviations

Abbreviation	Full text
....	

APPENDIX 2 – Competence of team members and technical experts

Name		
Role		
Competence		
Responsibility		

Provide documentation to substantiate the required competence of validation team members and technical experts.

APPENDIX 3 – Documents reviewed or referenced

No.	Author	Title	References to the document	Provider /Source
...				

APPENDIX 4 – Clarifications requests, corrective action requests and forward action requests

Table 4.CLs from this validation

(Copy/paste tables for each new CL)

CL ID:		Section number:	....
Description of the issue:			
	Requirements:	....	Date: Enter a date
Responses from Non-Obligated Entities :			
	Evidence provided:	....	Date: Enter a date
ACVA assessment:			
	....	Date:	Enter a date

Table 5. CARs from this validation

(Copy/paste tables for each new CAR, until the finding is closed)

CAR ID:	....	Section number:	....
Description of the issue:	....		
	Requirements:	....	Date: Enter a date
Responses from Non-Obligated Entities :	....		
	Evidence provided:	....	Date: Enter a date
ACVA assessment:	....		
		Date:	Enter a date

Table 6. FARs from this validation

(Copy/paste tables for each new FAR)

FAR ID:	....	Section number:	....
Description of the issue:	....		
	Requirements:	....	Date: Enter a date

Annexure VI - Validation Report Form for PoA

Validation Report Form for Inclusion of CPA	
Purpose: <i>This form is to be used by the ACVA for developing and submitting the validation form for PoA.</i>	
Part A : PoA Information	
<i>Title of the Programme of Activities (PoA)</i>	
<i>PoA Identification Number</i>	
<i>Version number of the PoA-DD to which this report applies</i>	
<i>PoA Identification Number</i>	
<i>Sectors as applicable</i>	
<i>Applied Methodologies</i>	
<i>Maximum annual emission reductions and/or net removals over the crediting period (tCO₂e/ year):</i>	
<i>Name and ICM Empanelment number of the ACVA</i>	<i>Name –</i> <i>Empanelment Number –</i>
<i>Name, position and signature of the approver of the validation report</i>	<i>Name –</i> <i>Position –</i> <i>Signature –</i>
<i>Version number and date of submission of the validation report</i>	
Date: DD/MM/YYYY Version: 1.0	

Part B: Validation Report Format:

Section A: Executive Summary

•

Section B: Validation Team, Technical Expert and Approver

B.1 Validation Team Member

S. No	Role	Type of resource ⁵	Last name	First name	Affiliation (e.g. name of ACVA)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Validation findings
1.	Team Lead								
2.	Technical Expert								
..	...								

(Add rows as necessary)

B.2 Independent reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. ACVA)
1.	Independent reviewer				
...	Approver				

Section C: Means of Validation

C.1 Desk Review

•

C.2 On-site inspection

⁵ IR – Internal Resource, EI – External Individuals (Contractual)
Bureau of Energy Efficiency

Duration of on-site inspection: DD/MM/YYYY to DD/MM/YYYY				
S. No	Activity performed on-site	Site location	Date	Team member
1.				
...				

C.3 Interviews

S. No	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.						
...						

C.4 Sampling Approach

-

C.5 Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs)

Areas of validation findings	No. of CL	No. of CAR	No. of FAR
PART I – PoA-DD			
Description of the PoA			
Management System			
Demonstration of Additionality			
Start date and duration of the PoA			
PART II – Generic CPA-DD			
Methodologies and/or tools			
- Selection of methodologies and tools			
- Application of methodologies and tools			
- Deviation from methodology and/or tool			
- Project boundary, sources and GHGs			
- Baseline scenario			
- Business-as-usual scenario			
- Demonstration of additionality			
- Addressing non-permanence and risks of reversals			
- Addressing Leakage			
- Estimation of emission reductions or net anthropogenic removals			

Programme of Activities under Offset Mechanism

- <i>Monitoring plan</i>			
<i>Crediting period type and duration</i>			
<i>Environmental and Social Risk due to project</i>			
<i>Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework</i>			
<i>Local stakeholder consultation</i>			
<i>Eligibility criteria for inclusion</i>			
<i>Others (please specify)</i>			
Total			

Section D: Validation of compliance with specific requirements for registration

D.1 Programme of Activities

D.1.1 Description of the PoA

Means of validation	
Findings	
Conclusion	

D.1.2 Management System

Means of validation	
Findings	
Conclusion	

D.1.3 Demonstration of additionality

Means of validation	
Findings	
Conclusion	

D.1.4 Start date and duration of the PoA

Means of validation	
Findings	
Conclusion	

D.2 Generic CPA

D.2.1 Description of the generic CPA

Means of validation	
Findings	
Conclusion	

D.3 Eligibility Criteria for inclusion of CPA

Eligibility criterion - Required condition	
Means of validation	
Findings	
Conclusion	

D.4 Application and selection of methodologies and tools

D.4.1 Application of methodologies and tools

Means of validation	
Findings	
Conclusion	

D.4.2 Deviation from methodology and/or tool

Means of validation	
----------------------------	--

Findings	
Conclusion	

D.4.3 Clarification on applicability of methodology and/or tool

Means of validation	
Findings	
Conclusion	

D.4.4 Project boundary, sources, sinks and GHGs

Means of validation	
Findings	
Conclusion	

D.4.5 Baseline scenario identification

Means of validation	
Findings	
Conclusion	

D.4.6 Business-as-usual scenario

Means of validation	
Findings	
Conclusion	

D.4.7 Demonstration of additionality

Means of validation	
Findings	

Conclusion	
-------------------	--

D.4.8 Addressing Leakage

Means of validation	
Findings	
Conclusion	

D.5 Estimation of emission reductions or net anthropogenic removals

D.5.1 Equations and parameters applied to calculate emission reductions or net removals

Means of validation	
Findings	
Conclusion	

D.5.2 Data and parameters fixed ex ante

Means of validation	
Findings	
Conclusion	

D.5.3 Data and parameters to be monitored

Means of validation	
Findings	
Conclusion	

D.5.4 Modalities for developing the monitoring plan

Means of validation	
Findings	
Conclusion	

D.6 Crediting period type and duration

Means of validation	
Findings	
Conclusion	

D.7 Environmental and Social Risks due to Project Activity

Means of validation	
Findings	
Conclusion	

D.8 Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework

Means of validation	
Findings	
Conclusion	

Section E: Internal Quality Control

--

Section F: Validation Opinion

--

APPENDIX 1 – Abbreviations

Abbreviation	Full text
....	

APPENDIX 2 – Competence of team members and technical experts

Name		
Role		
Competence		
Responsibility		

Provide documentation to substantiate the required competence of validation team members and technical experts.

APPENDIX 3 – Documents reviewed or referenced

No.	Author	Title	References to the document	Provider /Source
...				

APPENDIX 4 – Clarifications requests, corrective action requests and forward action requests

Table 7.CLs from this validation

(Copy/paste tables for each new CL)

CL ID:		Section number:	....
Description of the issue:			
	Requirements:	....	Date: Enter a date
Responses from Non-Obligated Entities :			
	Evidence provided:	....	Date: Enter a date
ACVA assessment:			
	....	Date:	Enter a date

Table 8. CARs from this validation

(Copy/paste tables for each new CAR, until the finding is closed)

CAR ID:	....	Section number:	....
Description of the issue:	....		
	Requirements:	....	Date: Enter a date
Responses from Non-Obligated Entities :	....		
	Evidence provided:	....	Date: Enter a date
ACVA assessment:	....		
		Date:	Enter a date

Table 9. FARs from this validation

(Copy/paste tables for each new FAR)

FAR ID:	....	Section number:	....
Description of the issue:	....		
	Requirements:	....	Date: Enter a date

Annexure VII - Request for PoA Registration Form

PoA Registration Form	
Purpose: <i>By submitting this form and its supporting documentation, the Accredited Carbon Verification Agency (ACVA) on behalf of non-obligated entity submits the request for registration to the Administrator.</i>	
Part 1: General Information	
1. PoA Title	
2. PoA Identification Number	
3. Names of the non-obligated entity/managing entity	
4. Sectoral scopes of the proposed PoA	
5. Applied Methodology & Version	
6. Name and ICM Accreditation number of ACVA	
7. Confirmation that this PoA meets all relevant validation requirements and hereby requests for registration :	Date:
	Name of ACVA representative:
	Signature:
Part 2 : Documents to be Submitted	
List of document attached to this form. (Tick boxes as appropriate)	☐ The completed POA-DD form of the proposed PoA (latest version) ☐ Completed validation report form (latest version) ☐ Documents and spreadsheets related to the demonstration of additionality of the project activity, the baseline, emission reduction

	<i>calculations, environmental and social safeguards and quantification of SDGs.</i>
Date: DD/MM/YYYY	Version: 1.0

Annexure VIII - Post-registration Changes Request Form

Post Registration Change Request Form	
Purpose: <i>This form is to be used by ACVA to submit a request for approval for changes to a registered PoA.</i>	
Part 1: General Information	
1. PoA Title	
2. PoA Registration Number	
3. Timing of Post Registration Request	☐ <i>Prior to submitting a request for issuance of CCCs</i> ☐ <i>Combined with a request for issuance of CCCs</i>
4. Name and ICM Accreditation number of ACVA	
5. Submitting the request for approval of post-registration changes by ACVA:	Name:
	Signature:
	Date

Part 2 : Types of Changes	
<i>Types of post-registration changes</i> (Select one or more options as applicable)	☐ Permanent Changes ☐ Corrections to the PoA-DD ☐ Permanent changes to the description of how to develop the monitoring plan of each CP ☐ Changes to the programme design ☐ Changes of non-obligated entity and/or managing entity
<i>Applicable period for Proposed Deviation</i>	i. Start date of the earliest included deviation ii. End date of the latest included deviation
<i>List of documents attached to this form</i> (Tick boxes as appropriate)	☐ Validation Report for the post-registration form ☐ POA-DD – Clean Version ☐ POA-DD – Track Change Mode ☐ Monitoring Report if and as applicable ☐ Supporting Documents (If yes, please provide titles of all documents for each type of change that is being requested and ensure that all documents listed are submitted or links are provided)
Date: DD/MM/YYYY Version: 1.0	

Annexure IX- Monitoring Report Form

Monitoring Report Form	
Purpose: <i>This form is to be used by the ACVA for developing and submitting the monitoring report form.</i>	
Part A : General Information	
<i>PoA Title</i>	
<i>PoA Registration Number</i>	
<i>Monitoring Report Version Number</i>	
<i>Completion date of the monitoring report</i>	
<i>Monitoring Period</i>	<i>Start Date: DD/MM/YY</i> <i>End Date: DD/MM/YY</i> <i>Sequence number:</i>
<i>CPA covered in this monitoring report</i>	<i>CPA Name</i> <i>CPA Identification Number</i> <i>Date of inclusion in the PoA</i>
<i>POA-DD version number applicable to this monitoring report:</i>	
<i>Sector scope</i>	
<i>Applied methodologies</i>	
<i>Amount of emission reductions or net removals achieved in this monitoring period by the CPAs covered in tCO₂e:</i>	<i>CPA Identification Number -</i> <i>Year -</i> <i>Emission reduction in the year -</i> <i>Net removals in the year -</i> <i>Total reductions or removals -</i>
<i>Date: DD/MM/YYYY</i> <i>Version: 1.0</i>	

Part B : Monitoring of PoA																			
Section I: PoA Description																			
A.1. PoA Description (in brief as per the registered POA-DD)																			
A.2 References to methodologies and tools																			
A.3 Type of Crediting period opted: Fixed Renewable:																			
A.3.1. Fixed Crediting Period																			
A.4.1.1. Start date of Crediting Period																			
A.4.1.2 End Date of Crediting Period																			
A.3.2. Renewable Crediting Period																			
A.4.2.1. Start date of Crediting Period																			
A.4.2.2. End Date of Crediting Period																			
A.4.2.3. Length of Crediting Period																			
A.4 Corresponding generic component project activity (CPAs)																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #e6e6e6;"> <th style="width: 45%;">Title and identification number of the corresponding generic CPA</th><th style="width: 15%;">Version of the PoA-DD</th><th style="width: 40%;">Applied methodologies and tools</th></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>					Title and identification number of the corresponding generic CPA	Version of the PoA-DD	Applied methodologies and tools												
Title and identification number of the corresponding generic CPA	Version of the PoA-DD	Applied methodologies and tools																	
(Add/remove rows as necessary)																			
A.5 CPAs included in the PoA																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #e6e6e6;"> <th style="width: 20%;">Title and identification number of the generic CPA</th><th style="width: 15%;">Version of the PoA-DD</th><th style="width: 20%;">Title and identification number of the corresponding generic CPA</th><th style="width: 20%;">Crediting period type and duration</th><th style="width: 25%;">Covered in this monitoring report? (Yes/No)</th></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>					Title and identification number of the generic CPA	Version of the PoA-DD	Title and identification number of the corresponding generic CPA	Crediting period type and duration	Covered in this monitoring report? (Yes/No)										
Title and identification number of the generic CPA	Version of the PoA-DD	Title and identification number of the corresponding generic CPA	Crediting period type and duration	Covered in this monitoring report? (Yes/No)															
Section II: PoA Implementation																			
B.1. Description of Implemented PoA																			
(Information on the implementation status of the project including a.) Technologies, technical processes and equipment, b.) Implementation and actual operation of the project – single site/multiple site. c.) Information on the management approach and sampling approach. Include diagrams as required																			

<i>B.2 Post Registration Changes</i> <i>B.2.1 Permanent changes – corrections</i> <i>B.2.2 Permanent changes – changes to the description of the monitoring plan</i> <i>B.2.3 Permanent changes – changes to the programme design</i>
Part C : Monitoring of Component Project Activities (CPAs)
<i>C.1 Description of the implemented CPAs covered in this monitoring report in accordance with the requirements of the Section B: PoA Standard and latest version of the CPA-DDs (Include all relevant monitoring points, data collection procedures, organizational structure, roles and responsibilities of personnel, emergency procedures for the monitoring system).</i> <i>C.2 CPAs Location</i> <i>C.2.1. State</i> <i>C.2.2. District</i> <i>C.2.3. City/Town</i> <i>C.2.4. Geographical Coordinates</i> <i>C.2.5. Local Map</i> <i>C.3 Post Registration Changes</i> <i>C.2.1 Temporary deviations from the monitoring plan or applied methodologies and tools including the environmental and social safeguards</i> <i>C.2.2 Permanent changes – corrections</i> <i>C.2.3 Permanent changes – inclusion of monitoring plan</i> <i>C.2.4 Permanent changes – changes to the start date of the crediting period of CPAs</i> <i>C.2.5 Permanent changes – changes to design of component project activities</i> <i>C.4 Data and Parameters</i> <i>C.4.1 Data and parameters fixed ex ante</i>

Programme of Activities under Offset Mechanism

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Measurement methods and procedures	
Entity/person responsible for the measurement	
Measuring Instrument(s)	☐ Type ☐ Accuracy ☐ Calibration Requirements ☐ Location
QA/QC Procedures Applied	
Addressing Uncertainty	
Additional comments /remarks	

C.4.2 Data and parameters to be monitored

Data/parameter	
Description	
Data unit	
Equations referred	
Purpose of data	☐ Baseline emissions/removals ☐ CPA emissions/removals ☐ Leakage emissions
Source of data	
Measurement methods and procedures	
Entity/person responsible for the measurement	
Measuring Instrument(s)	☐ Type ☐ Accuracy ☐ Calibration Requirements ☐ Location
QA/QC Procedures Applied	
Addressing Uncertainty	
Additional comments /remarks	

C.4.3 Sampling Plan

(Include the description of implemented sampling design, how the data was collected and analysis of the collected data was carried out, demonstration

of the required confidence/precision level, demonstration that the samples were randomly selected and are representative of the population. Attach any working sheet for presenting detailed information).

C.4.4 Monitoring of Project Activity on Sustainable Development Criteria

C.4.4.1 Environmental and Social Risks due to Project Activity

(Provide details on the sustainable development impacts were monitored and how the planned mitigation measures of negative impacts, if any, during and after the implementation of the project were implemented in accordance with the Annexure XIII : Environment and Social Safeguards: Risk Assessment Questionnaire)

C.4.5 Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework

(Provide details on the quantitative positive impact on sustainable development goals from the CPAs as per MoSPI's NIF Framework as mentioned in SDG Standard)

C.4.6 Monitoring and Addressing of Reversals

D. Calculation of emission reductions or net removals

D.1. Calculation of ex post baseline emissions/removal

D.2. Calculation of ex post project emissions/removals

D.3. Calculation of ex post leakage emissions

D.4. Calculation of ex post emission reductions or net removals

D.5. Summary of ex post emission reductions or net removals

Monitoring Period	CPA identification number	Baseline emissions or removals (tCO₂e)	Project emissions or removals (tCO₂e)	Leakage emissions (tCO₂e)	Emission reductions or net removals (tCO₂e)
Start date:					
End date:					
TOTAL					

(Add/remove rows as necessary)

D.6. Comparison of emission reductions or net removals achieved with estimates in the included CPA-DD

	Amount achieved during this monitoring period	Amount estimated ex ante for this monitoring period in the CPA-DD
--	--	--

Programme of Activities under Offset Mechanism

CPA identification number	(tCO ₂ e)			(t CO ₂ e)		
	Emission reductions	Net removals	Total	Emission reductions	Net removals	Total
<i>D.7 Explanation of calculation of “amount estimated ex ante for this monitoring period in the POA-DD”</i> <i>D.8. Comments/Remarks on increase in achieved emission reductions or net Removals</i>						
Date: DD/MM/YYYY				Version: 1.0		

Annexure X- Verification Report Form

Verification and Certification Report Form	
Purpose: <i>This form is to be used by the ACVA for developing and submitting the verification.</i>	
Part A : Information of the Monitoring Report	
PoA Title	
PoA Registration Number	
Monitoring Period	Start date End date Sequence No
CPAs covered in the monitoring period	
Version number of the POA-DD to which this report applies Completion date of the verification report	
Applied methodologies	
Sector scope	
Post Registration Changes	☐ This request for issuance does not include post-registration changes ☐ This request for issuance includes the following post-registration changes: Changes to PoA: ☐ Permanent Changes ☐ Corrections to the PoA-DD ☐ Changes to the project design ☐ Permanent changes to the description of how to develop the monitoring plan of each CPA Changes to CPA: ☐ Permanent Changes ☐ Corrections to the CPA-DD

	☐ <i>Inclusion of monitoring plan</i> ☐ <i>changes to the start date of the crediting period of CPA</i>	
<i>Estimated annual emission reductions or net removals (tCO₂e) (if applicable):</i>	<i>Before the post-registration change</i>	<i>After the post-registration change</i>
Part C : Information of the Verification and Certification Report		
<i>Version number and date of completion of the verification and certification report:</i>	<i>Version No:</i> <i>Date of Completion:</i>	
<i>Name and ICM Accreditation number of the ACVA</i>		
<i>Name, position and signature of the approver of the verification and certification report:</i>	<i>Name:</i>	
	<i>Position:</i>	
	<i>Signature:</i>	
Date: DD/MM/YYYY		Version: 1.0

Part C: Verification Report Format:

Section A: Executive Summary

•

Section B: Verification Team, Technical Expert and Approver

B.1 Validation Team Member

S. No	Role	Type of resource	Last name	First name	Affiliation (e.g. name of ACVA)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Validation findings
1.	Team Lead								
2.	Technical Expert								
..	...								
..	...								

B.2 Independent reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. ACVA)
1.	Independent reviewer				
2.	Approver				

Section C: Application of Materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
...		...	...	

C.2. Consideration of materiality in planning the verification

-

Section D: Means of Verification

D.1 Desk Review

-

D.2 On-site inspection

Duration of on-site inspection: DD/MM/YYYY to DD/MM/YYYY				
S. No	Activity performed on-site	Site location	Date	Team member
1.				
...				

D.3 Interviews

S. No	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.						
...						

D.4 Sampling Approach

-

D.5 Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form			
Remaining forward action requests from validation of PoA, validation of CPA inclusion and/or previous verifications			
Programme of Activities (PoA)			
CPAs considered for verification and covered in this report			
Compliance of the PoA implementation and operation with the registered programme design document			
Post-registration change (if applicable)			

Programme of Activities under Offset Mechanism

- Permanent changes – Corrections			
- Permanent changes – Changes to the description of how to develop the monitoring plan of each CPA			
- Permanent changes – Changes to the start date of the crediting period			
- Permanent changes – Changes to the project design			
- Registration under or overlap with other crediting scheme			
- Change of non-obligated entity/managing entity			
Component Project Activities (CPA)			
Compliance of the CPAs implementation with the included CPA-DDs			
Post-registration change (if applicable)			
- Temporary deviations from the registered monitoring plan, applied methodologies or tools			
- Permanent changes – Corrections to the CPAs			
- Permanent changes – Inclusion of monitoring plan			
- Permanent changes – Changes to the start date of the crediting period of CPAs			
- Permanent changes – Changes to the project design			
Compliance of the registered monitoring plan with the methodologies including applicable tools.			
Compliance of monitoring activities with the registered monitoring plan			
- Data and parameters fixed ex ante or at renewal of crediting period			
- Data and parameters monitored			
- Implementation of sampling plan			
Monitoring and addressing of reversals			
Compliance with monitoring and addressing of reversals			
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of emission reductions or net removals			
- Calculation of baseline emissions or baseline removals			
- Project emissions or actual removals			
- Summary calculation emission reductions or net removals			

Programme of Activities under Offset Mechanism

- Comparison of actual emission reductions or net removals with estimates in registered CPA-DD			
- Remarks on difference from estimated value in registered CPA-DD			
Registration under or overlap with other crediting scheme			
Environmental and Social Risk due to project			
Positive Impact on SDGs (Sustainable development co-benefits) as per NIF Framework			
Local stakeholder consultation			
Public Comments			
Others (please specify)			
Total			

Section E: Verification of compliance with specific requirements

E.1 Compliance of the monitoring report with the monitoring report form

Means of validation	
Findings	
Conclusion	

E.2 Remaining forward action requests from validation and/or previous verifications

(Copy/paste tables for each FAR left open from the validation or from the previous verification)

FAR ID:	....		
FAR raised at:	☐ Validation for registration of the PoA ☐ Validation for inclusion of the CPAs ☐ Validation for renewal of the crediting period ☐ Validation for renewal of the crediting period of the CPAs ☐ Previous verification		
ACVA that raised the FAR:	....		
	Validation or verification report version number and date:	Date:	Enter a date
		Version:	>>
Description of the issue:	....		
	Requirements:	....	
Responses from Non-obligated entities:	....		
	Evidence provided:	Date:	Enter a date
			

ACVA assessment:	Date:	Enter a date
-------------------------	--------------	--------------

E.3 CPAs considered for verification and covered in this report

Title and UNFCCC identification number of the CPA	Date of inclusion of the CPA in the PoA	Version of the PoA-DD	Is the CPA considered for this verification? (Y/N)	Confirmation that a request for issuance including the CPA has been published for the previous monitoring period (Y/N)

E.4 Compliance of the PoA implementation and operation with the registered programme design document

Means of verification	
Findings	
Conclusions	

E.5 Post-registration changes to the PoA

E.5.1 Permanent changes – corrections

Approval status	☐ Already approved: Date of approval: DD/MM/YYYY ☐ Not yet approved
Changes to be validated	....
Means of - validation	....
Findings	....
Conclusions	....

E.5.2 Permanent changes – inclusion of a monitoring plan

Approval status	☐ Already approved: ☐ Monitoring plan was included after the registration of the project but approved prior to this verification: Date of approval: DD/MM/YYYY
------------------------	--

	☐ Not yet approved
Means of validation	....
Findings	....
Conclusions	....

E 5.3 Permanent changes – changes to the start date of the crediting period

Approval status	☐ There were changes after the registration ☐ Already approved: Date of approval: DD/MM/YYYY ☐ Not yet approved ☐ There was no change after the registration
Means of validation	....
Findings	....
Conclusions	....

E 5.4 Permanent changes – permanent changes to the registered monitoring plan, or permanent deviation of monitoring from the applied methodologies or tools

Approval status	☐ There were changes after the registration ☐ Already approved: Date of approval: DD/MM/YYYY ☐ Not yet approved ☐ There was no change after the registration
Changes to be validated	....
Means of validation	....
Findings	....
Conclusions	....

E 5.5 Permanent changes – changes to project design

Approval status	☐ There were changes after the registration ☐ Already approved: Date of approval: DD/MM/YYYY ☐ Not yet approved ☐ There was no change after the registration
Changes to be validated	....
Means of validation	....
Findings	....
Conclusions	....

Section E: Internal Quality Control

•

Section F: Verification Opinion

•

Section G: Certification Statement

•

Annexure XI: Request for CCC Issuance Form

Carbon Credit Certificate Form			
Part A : PoA Information			
<i>PoA Title</i>			
<i>PoA Registration Number</i>			
<i>CPAs included in the request for issuance</i>	CPA Identification No	CPA Title	Date of inclusion in the PoA
<i>Monitoring Period</i>	<i>Start date</i> <i>End date</i> <i>Sequence No</i>		
<i>PoA Period</i>	<i>Start date</i> <i>End date</i>		
<i>Applied methodologies</i>			
<i>Sector scope</i>			
<i>Emission reductions and/or net removals achieved in this monitoring period by the total CPAs covered by this monitoring report (tCO₂e):</i>			
<i>Emission reductions and/or net removals achieved in this monitoring period by each of the CPAs covered by this monitoring report (tCO₂e):</i>	CPA Identification No	Year	Total A6.4 emission reductions and net removals generated in the year (tCO ₂ e)
<i>Confirmation that the monitored GHG emission reductions or net GHG removals meet all verification requirements and hereby request for issuance:</i>	Name and Empanelment number of ACVA :		
	Date:		
	Name of ACVA representative:		
	Signature:		

<i>Post Registration Changes</i> (Select options as per the applicability)	☐ This request for issuance does not include post-registration changes ☐ This request for issuance includes the following post-registration changes: Changes to PoA: ☐ Permanent Changes ☐ Corrections to the PoA-DD ☐ Changes to the project design ☐ Permanent changes to the description of how to develop the monitoring plan of each CPA Changes to CPA: ☐ Permanent Changes ☐ Corrections to the CPA-DD ☐ Inclusion of monitoring plan ☐ changes to the start date of the crediting period of CPA
Part B : Documents to be submitted	
List of document attached to this form. (Tick boxes as appropriate)	☐ The completed monitoring report (latest version) ☐ Completed verification and/or certification report form (latest version) ☐ Others (Supporting Documents and spreadsheets related to the demonstration of additionality of the programme of activity, the baseline, emission reduction calculations, environmental and social safeguards and quantification of SDGs).
Date: DD/MM/YYYY Version: 1.0	

Annexure XII: Global Warming Potential (GWP) for Greenhouse Gases

The GHG equivalence calculation shall be undertaken based on the Global Warming Potential (GWP) values relative to CO₂ of GHGs for 100 years as per IPCC Sixth Assessment Report (AR6).

Gas	GWP (100 Years)
Carbon Dioxide (CO ₂)	1
Methane (Non-fossil)	27
Methane	29.8
Nitrous Oxide	273
NF ₃	17,400
SF ₆	24,300
CF ₄	7380
C ₂ F ₆	12400
C ₄ F ₁₀	10000
C ₆ F ₁₄	8620

The above table may be updated on periodic basis. In case of any other gases applicable, or for additional and latest information, refer IPCC data sources if the Annexure XII of this Detailed PoA procedure version is not reflecting updated values.

Annexure XIII:
Environment and Social Safeguards: Risk Assessment Questionnaire

Type of Responses in the risk assessment for element-level questions and additional guiding questions:

Response by the Non-Obligated Entity	Description	Action required by the Non-Obligated Entity
Yes	Factors contributing to potential negative impacts are present for certain elements/criteria, or the activity fails to meet environmental and social safeguarding elements and criteria.	Identify all factors contributing to potential negative impacts. Mitigate and monitor these factors through measures by mentioning in the respective Element section.
Potentially	The risk or expected impact may be relevant during the PoA and CPA implementation, operation and, if applicable, decommissioning or dismantling, but is not currently relevant or may never arise.	Justify why the element/criterion is currently satisfied and does not require remedial measures. Update information on any potential identified risks in each monitoring report.
No	The risk or expected issue is not relevant to the PoA and CPAs.	Provide justification supporting this response.
NA	The question is not relevant to the PoA and/or CPAs	Justify the exclusion of any elements or criteria.

Conclusion of the risk assessment with respect to all 11 Elements :

If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the non-obligated entity are required to prepare mitigation measures under the specific element’s criteria in their monitoring plan.

Guiding Questions:

Element 1 : Energy		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q 1	Does the component project activity pose a risk to the availability and reliability of the energy supply to other users?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding questions:			
AGQ 1.1	Would the component project activity negatively impact the availability and reliability of the existing energy supply to others?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 2 : Air, land and water		Response by the Non-Obligated Entity	Mitigation Measures as per the response
For AIR (A)			
Q 2.1.A	Does the component project activity involve a risk of releasing air pollutants due to routine and non-routine activities, with the potential for local and regional impacts? If the response is yes or potentially, please respond to the guiding questions AGQ2.1.1.A and AGQ2.1.2.A	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Q 2.2.A	Is the component project activity located in an area where historical pollution, such as air contamination, exists? If yes or potentially, please respond to the guiding question AGQ 2.2.1.A	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding questions:			

Programme of Activities under Offset Mechanism

AGQ2.1.1.A	Would the component project activity involve the release of air pollutants that cannot be minimized and/or controlled in terms of intensity and mass flow?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.2.A	Would the component project activity involve the release of pollutants into the air under routine, nonroutine, or accidental circumstances with the potential for local and regional impacts?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.2.1.A	Would the component project activity take place at a site where existing level of pollution exceeds what is legally permitted, and where non-obligated entity need to respond to those levels of pollution that exceed legal limits and be responsible for mitigation or remediation measures?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
For LAND (L)			
Q 2.1.L	Does the component project activity involve a risk of releasing air pollutants due to routine and non-routine activities, with the potential for local and regional impacts? If the response is yes or potentially, please respond to the guiding questions AGQ2.1.1.L, AGQ2.1.2.L AGQ2.1.3.L, AGQ2.1.4.L & AGQ2.1.5.L	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.1.L	Would the component project activity involve the release of air pollutants that cannot be minimized and/or controlled in terms of intensity and mass flow of their release?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ2.1.2.L	Would the component project activity involve the release of pollutants into the air under routine, nonroutine, or accidental circumstances with the potential for local and regional impacts?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.3.L	Would the component project activity pose any risk to soil and land use, as well as surface and groundwater, due to land erosion?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.4.L	Would the component project activity pose any risk to the functions and services provided by the landscape through the degradation of soil resources and the loss of ecosystem services provided by soils?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.5.L	If the component project activity involves the production, harvesting, and/or management of living natural resources by small-scale landholders and/or local communities, would activity pose any risk related to appropriate and culturally sensitive sustainable resource management practices?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
For WATER (W)			
Q 2.1.W	Does the component project activity pose any risk that could compromise the promotion of sustainable and efficient use of water resources, potentially leading to negative impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes? If the response is yes or potentially, please respond to the guiding questions AGQ2.1.1.W, AGQ2.1.2.W	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

	AGQ2.1.3.W, & AGQ2.1.4.W		
AGQ2.1.1.W	Would the A6.4 activity involve water usage that could result in negative impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers, and lakes?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.2.W	Would the A6.4 activity involve or lead to the release of pollutants that cannot be avoided?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.3.W	Would the component project activity take place at a site where existing level of pollution exceeds what is legally permitted, and where non-obligated entity need to respond to those levels of pollution that exceed legal limits and be responsible for mitigation or remediation measures?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ2.1.4.W	Would the component project activity participants adopt measures to avoid or reduce water usage so that the activity's water consumption does not have negative impacts on people and biodiversity in terms of availability, accessibility, reliability, and quality, compared to the environmental and social baseline?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 3 Ecology and natural resources	Response by the Non-Obligated Entity	Mitigation Measures as per the response
--	---	--

Programme of Activities under Offset Mechanism

Q3.	Does the component project activity pose a risk of direct, indirect, and cumulative activity related impacts on habitats and the biodiversity they support, including threats such as habitat loss, degradation and fragmentation, invasive alien species, overexploitation, hydrological changes, nutrient-loading, pollution, incidental take, and projected climate change impacts? If yes or potentially, please respond to the all additional guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 3.1.	Would the component project activity adopt the precautionary approach to natural resource conservation, including soil, minerals, and other depletable natural resources, to prevent irreversible negative environmental impacts by the proposed activity?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.2.	Would the activity introduce any risk of loss of ecosystem services?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.3.	Would the activity lead to unsustainable forest management, including timber harvesting?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.4.	Would the activity lead to the depletion of biodiversity and ecosystem functionality in areas where improved forest management is undertaken?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.5.	Would the component project activity increase the risk of not maintaining or enhancing biodiversity and ecosystem functionality within the activity boundary?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ 3.6.	Would the component project activity impose any risk to any recognized endangered, vulnerable, or critically endangered species, protected areas and sites?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.7.	Would the component project activity impose any risk to the identified habitats of endangered species or enhance them ?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 3.8.	Would the component project activity impose any risk of introducing and spreading alien species into new environments and within the region?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 4 Human rights		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q4	Does the component project activity pose any risk that, during its implementation and operation, it could undermine national laws and/or international instruments for the realization of human rights, including rights related to sustainable development, poverty alleviation, and the fair distribution of development opportunities and benefits? If yes or potentially, please respond to the guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding questions:			

Programme of Activities under Offset Mechanism

AGQ4.1	Would the component project activity lead to any adverse impact that undermines national measures for the realization of human rights including those related to sustainable development?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
---------------	---	---	--

Element 5 Labour		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q5	Does the component project activity and the non-obligated entity pose a risk to promoting safe and healthy working conditions? If yes or potentially, please respond to all additional guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 5.1	Would the component project activity compromise the promotion of education programmes for local communities to access labour opportunities created by the activity?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 5.2	Would the component project activity compromise the promotion of fair treatment, non-discrimination, and equal opportunity of activity workers?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 5.3	Would the component project activity impose any risk to the protection of activity workers, including vulnerable workers such as women, persons with disabilities, migrant workers, contracted workers, community workers, and primary supply workers?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ 5.4	Would the component project activity lead to the use of forced labour or child labour?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 5.5	Would the component project activity impose any risk of failing to respect the rights of freedom of association and collective bargaining for activity workers?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 5.6	Would the component project activity impose any risk of not providing activity workers with accessible means to raise workplace concerns?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 5.7	Would the component project activity impose risks inherent to the nature of the work or sector, including, but not limited to, physical, chemical, biological, and radiological hazards, as well as specific threats to women?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 6 Health and safety		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q6	Does the component project activity pose any risks to or impacts on the health and safety of affected communities, including those who may be vulnerable due to their circumstances? If yes or potentially, please respond to the additional guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			

Programme of Activities under Offset Mechanism

AGQ 6.1	Would the component project activity and its non-obligated entity increase the risks and impacts on the health and safety of affected communities during the activity's crediting period, including those who may be vulnerable due to their circumstances?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.2	Would the component project activity and its non-obligated entity impose any health and/or safety risks related to the implementation and/or infrastructure development (e.g., roads, buildings, dams) of the proposed activity?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.3	Would the component project activity impose any risk related to air pollution, noise, vibration, traffic, injuries, physical hazards, or poor surface water quality due to runoff, erosion, or sanitation?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.4	Would the component project activity involve any risk of harm or losses due to the failure of structural elements (e.g., collapse of buildings or infrastructure)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.5	Would the component project activity involve risks related to water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health issues, including gender-based violence?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ 6.6	Would the component project activity pose any risk related to transport, storage, use, and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel, and other chemicals) during implementation and operation?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.7	Would the component project activity involve adverse impacts on ecosystems and ecosystem services relevant to community health (e.g., food, surface water purification, natural buffers from flooding)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.8	Would the activity involve health and/or safety risks to communities that could result in accidents or incidents requiring mitigation measures, including emergency preparedness and response plans?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 6.9	Would the activity involve any health and/or safety risk exposure to women and men, as well as marginalized and disadvantaged groups, including children, older persons, persons with disabilities, minorities, and local communities ?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 7 : Gender equality	Response by the Non-Obligated Entity	Mitigation Measures as per the response
--	---	--

Programme of Activities under Offset Mechanism

Q7	Does the component project activity have potential gender-based risks and impacts that could reinforce pre-existing inequalities and/or create new ones? If yes or potentially, please respond to the additional guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 7.1	Would the component project activity lead to any adverse impacts on gender equality and/or the situation of women and girls?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 7.2	Would the component project activity exacerbate the risks of gender-based violence (e.g., through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public places and/or transport, etc.)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 7.3	Would the component project activity impose a risk to the principles of non-discrimination, equal treatment, and equal pay for equal work? (This includes, for example, equal payment for women and men for work related to the implementation of the activity; fair conditions for women and men to participate in the implementation of the activity, considering pregnancy/maternity/paternity leave/marital status; prevention of sexual abuse and harassment and ensuring that the community (both women and men) is informed about the implementation	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

	of the activity in an accessible manner to ensure full engagement, including access to leadership positions).		
AGQ 7.4	Would the component project activity pose any risk of preventing men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 7.5	Would the component project activity limit the participation of women or men in the workplace based on pregnancy, maternity/paternity leave, or marital status?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 7.6	Would the component project activity perpetuate discrimination against persons based on gender, particularly in terms of participation in the design and implementation of the activity or access to opportunities and benefits?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 7.7	Would the component project activity limit women's ability to use, develop, and protect natural resources, considering the different roles and positions of women and men in accessing environmental goods and services? (For example, activities that could lead to the degradation or depletion of natural resources in communities that depend on these resources for their livelihoods and well-being).	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 8 Land acquisition		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q8	Does the component project activity lead involve or support involuntary acquisition or land restrictions use that may cause physical displacement or economic displacement or both? If yes or potentially, respond the guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 8.1	Would the component project activity lead to forced evictions or involuntary relocation of people?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 8.2	Would the component project activity pose any risks to displaced persons and host communities when physical activity pose any risks to displaced persons and host communities when physical displacement (i.e., relocation or loss of shelter) cannot be avoided? (If yes or potentially) Has the non-obligated entity developed a resettlement action plan and/or livelihood action plan in consultation and agreement with affected individuals, groups or communities?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 8.3	Would the component project activity pose any risk related to restoring livelihoods and/or living standards to at least pre-activity levels for displaced persons?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ 8.4	Would the component project activity lead to economic displacement (i.e., loss of land or assets, or loss of access to assets, leading to loss of income sources or other means of livelihood)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 8.5	Would the component project and its non-obligated entity impose any risk of not conducting full consultations with the affected individuals, groups, or communities, and of not considering good faith negotiations and reflecting resettlement understandings reached in written agreements?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 9 : Local Communities		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q9	Does the component project activity involve local communities within the activity area of influence who may be affected directly or indirectly by the activity? If yes or potentially, respond to all the guiding questions.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 9.1	Would the component project activity impose risks in areas where local communities are present (including the activity area of influence)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 9.2	Would the component project activity pose a risk to areas, lands, and territories claimed by local communities?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Programme of Activities under Offset Mechanism

AGQ 9.3	Would the component project activity lead to forcibly removing local communities from their lands and territories?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 9.4	Would the component project activity pose risks related to the utilization and/or commercial development of natural resources on lands and territories claimed by local communities?	☐ Yes ☐ Potentially ☐ No ☐ N/A	

Element 10: Corruption		Response by the Non-Obligated Entity	Risk Assessment
Q10	Does the non-obligated entity provide a declaration that the proposed PoA, in its development, implementation, and operation, will not involve any illegal activities, including money laundering, tax evasion, fraud, bribery, or other criminal activities?	☐ Yes ☐ No	If the response to the question is “No” it indicates a potential risk. In this case, the ACVA shall issue a negative opinion on the project activity.

Element 11: Culture Heritage		Response by the Non-Obligated Entity	Mitigation Measures as per the response
Q11	Does the component project activity involve altering, damaging, or removing sites, objects, or structures of significant cultural heritage? If yes or potentially, please respond to additional guiding questions below.	☐ Yes ☐ Potentially ☐ No ☐ N/A	
Additional guiding question:			
AGQ 11.1	Would the component project activity lead to	☐ Yes	

Programme of Activities under Offset Mechanism

	the alteration, damage, or removal of any sites, objects, or structures of critical cultural heritage?	☐ Potentially ☐ No ☐ N/A	
AGQ 11.2	Would the component project activity lead to significant excavations, demolitions, earth movement, flooding, or other environmental changes?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 11.3	Would the component project activity lead to alterations to landscapes and natural features with cultural significance?	☐ Yes ☐ Potentially ☐ No ☐ N/A	
AGQ 11.4	Would the component project activity lead to adverse impacts on sites, structures, or objects with historical, cultural, artistic, traditional, or religious values, or on intangible forms of culture (e.g., knowledge, innovations, practices)?	☐ Yes ☐ Potentially ☐ No ☐ N/A	