

# Procedures for issuance and withdrawal of Carboncer and double accounting policies



VERSION 2.0

**CERCARBONO**  
CERTIFICADORA DE CARBONO

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## Acronyms

<b>CCMP</b>	Climate change mitigation programme/project
<b>CORSIA</b>	Carbon Offsetting and Reduction Scheme for International aviation
<b>EU ETS</b>	European Union Emissions Trading System
<b>GHG</b>	Greenhouse Gas(es)
<b>ID</b>	Identification code or number
<b>NDC</b>	Nationally Determined Contributions
<b>PDD</b>	Project description document
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change
<b>VVB</b>	Validation and verification body

## Terms and definitions

Terms relevant to this document are listed below. To see the definition of each of them, see the document "Terms and definitions of Cercarbono's voluntary certification programme", available on the Cercarbono website.

- carbon credit emission certificate
- carbon credit registration
- Carboncer
- CCMP developer
- double counting
- national circumstances
- project activity
- regulated carbon market
- sectoral scope
- voluntary carbon market

## Foreword

Cercarbono, as a voluntary carbon certification programme, has developed this document as general instructions on how the emission is generated and the removal of carbon credits that are certified by this programme is carried out, as well as establishes the policies to avoid the double accounting.

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## 1 Introduction

For climate change mitigation actions to be real and effective, it is necessary to guarantee compliance with the principles of transparency and environmental integrity of certified carbon credits (called “Carboncer” in Cercarbono) generated by such actions (which include activities to reduce, remove, destroy, displace, or avoid GHG emissions) under the development of mitigation programmes or projects (CCMP), which are part of Cercarbono's registration and certification processes.

This document establishes the procedures for issuance, withdrawal, and registration of Carboncer that guarantee that said credits have not been issued under other programmes, registries, or standards.

In this sense, Cercarbono seeks to guide efforts in the cooperation of the construction of a reliable and transparent market, a scenario in which the need to align the programme's own policies with market mechanisms and national climate strategies established in the different countries that participate in the carbon market, to achieve the objective of preventing double counting of emitted carbon credits.

In a complementary way and promoting this objective, the United Nations Framework Convention on Climate Change (UNFCCC) convened (under Article 6 and Decision 2 / CP.17, Para. 79) to exercise robust accounting by the carbon market participants to ensure there is no double-counting

Dual use is prevented through mechanisms implemented by the voluntary certification programme of Cercarbono through EcoRegistry's registration platform and its guidelines; the double claim is prevented through coordinated actions between the different governments, the CCMP holders, the carbon offset and reduction plans and the certification standards and programmes.



## 2 Carboncer issuance process

In accordance with Cercarbono's voluntary carbon certification programme and with the provisions of its Protocol, the emission and registration of Carboncer corresponds to the eighth stage of its certification process (*Figure1*). To reach this stage, climate change mitigation initiatives must have satisfactorily completed the following phases of the project cycle: design, formulation, implementation, validation, and verification, which are documented and reviewed during certification.

**Figure1.** Stages of the Cercarbono certification process.



Therefore, the Carboncer is issued when the CCMP certifier issues a report on the review of the main elements contained in the Project Description Document (PDD), those generated in the validation and verification processes (when applicable). It also reviews the supporting documentation and additional information that guarantee compliance with the climate change mitigation actions contemplated in these initiatives.

During the review process, the certifier may identify findings that need to be documented, justified, corrected, mainly because they go against the activities proposed by the CCMP. These findings must be notified to the developers, titleholders or the Validation and Verification Bodies (VVBs), as appropriate, which must be corrected in the corresponding instance to generate the final certification report. Once the certifier is sure that all the CCMP documentation is complete or that the different identified corrections have been made, the report is duly completed and signed.

Once the report has been issued, the Carboncer emission certificate is generated, which contemplates the allocation of the serial numbers for each tCO<sub>2</sub>e removed, reduced, destroyed, displaced, or avoided by the CCMP. This certificate lists the quantity of Carboncer issued by EcoRegistry under a unique serial number, the indefinite validity of the Carboncer, the total duration of the CCMP, as well as the VVB that validated and verified it. In the case of land use CCMP, serial numbers corresponding to the credits buffer of achieved removals of Greenhouse Gases (GHG) emissions are generated. This certificate is signed by the Cercarbono director, verifying that the certification report has been made.

Both the Carboncer issuance report and certificate are publicly available at EcoRegistry website.

To generate the Carboncer issuance certificate, the certifier must confirm the information related to the number of credits per year and their eligibility. In this way, Cercarbono ensures that compensation credits are correctly qualified under the compensation schemes or programmes in which they are eligible.

### 3 Carboncer registration process

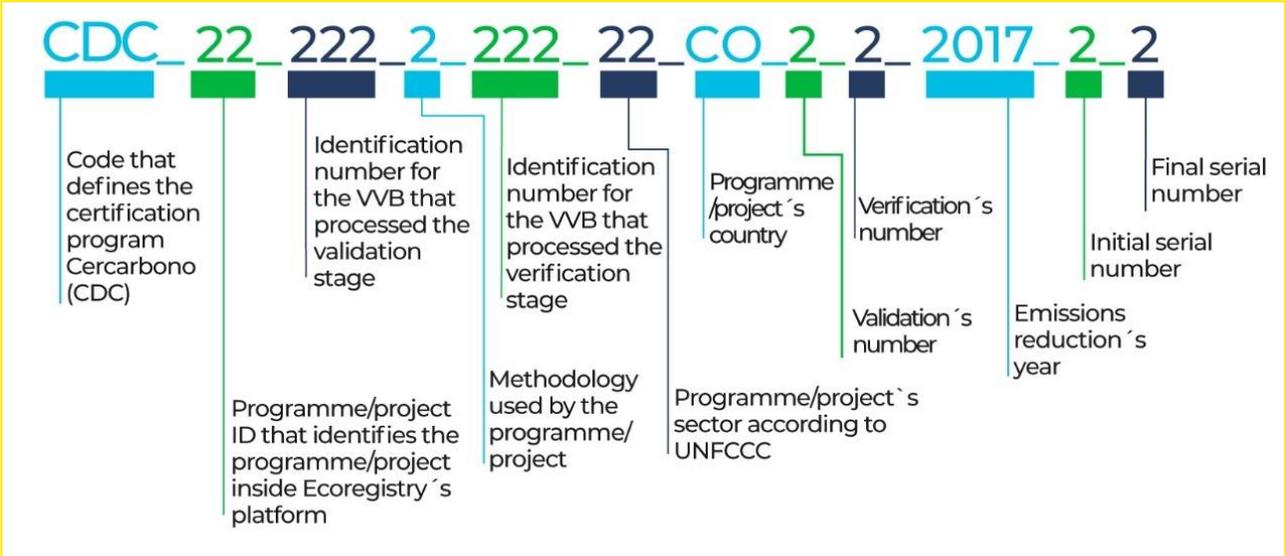
The development of a transparent market requires unbiased information through the application of standard processes and registration systems that publish the right information for each stage. Users must be able to recognize all transactions and credit traceability; for example, where they come from, how they have been traded and who is the final beneficiary of each carbon unit. EcoRegistry supports Cercarbono's efforts in this matter, through a platform based on blockchain technology, where CCMP holders enter the information of their mitigation initiatives required by the Cercarbono's voluntary certification programme.

In EcoRegistry, carbon units are also registered and emitted through information flows approved by Cercarbono. The total volume of carbon credits supported in the certification, which corresponds to the total volume of carbon credits issued by Cercarbono, is issued, and is related to the CCMP registry on the EcoRegistry platform. Likewise, transfers and withdrawals are made by users through automatic processes.

EcoRegistry safely guarantees the issuance, monitoring, transfers, and withdrawals of all Carboncer, in accordance with the principle of transparency and avoiding double use and double claim. Likewise, it makes public the necessary information so that users can recognize the origin, traceability, and the final beneficiary of the credits.

Information about each CCMP is always available on the EcoRegistry page ([www.ecoregistry.io](http://www.ecoregistry.io)). All the CCMPs are listed with their general information, as well as the supporting documentation for each stage. Once the credits have been generated, in the accounting of each CCMP, the credits issued, available, transferred and withdrawn can be identified, so that anyone can access this information. The system provides a unique serial for each ton of GHG emissions that has been removed or reduced (including avoided, displaced, or destroyed). The serial contains all the relevant information about the CCMP, as shown in *Figure 2*.

**Figure 2.** Description of the serial components assigned to each Carboncer.



## 4 Carboncer withdrawal and cancellation process

In EcoRegistry, the general account user or the developer of the CCMP who has the respective authority, may use the certificate of reduction of GHG emissions to be withdrawn on behalf of the end user of Carboncers.

The withdrawal process consists of the permanent removal of an amount of credits from the registry system in favour of a final beneficiary; that is, a carbon credit can only be removed once. In this way, such unit cannot be circulated again, and it is discounted from the total available certificates of the initiative, contributing to the avoidance of double use.

To make withdrawals or cancellations, the custodian user of the carbon credit must enter the platform with his/her username and password and click on the option to withdraw certificates. There the following information must be entered:

- a. CCMP from which carbon units will be withdrawn or cancelled.
- b. Year in which the removal or reduction (including avoidance, displacement, and destruction) of GHG emissions is generated, referred to as Vintage in EcoRegistry.
- c. Number of carbon credits to remove.
- d. Reason for withdrawal: voluntary compensation, carbon tax or other type of specific compensation scheme.
- e. Certificate language.
- f. End user information: country of location, name, document type and document number.
- g. Information on the taxable person, if applicable: country of location, name, type of document and document number.
- h. Verification code that is sent to the mail to carry out the transaction.

The withdrawal certificate to be issued has the following information:

- a) Carboncer retirement date.
- b) Name and ID of the CCMP.
- c) Name and ID of the CCMP holder.
- d) Amount of Carboncer removed.
- e) Carboncer series retired.
- f) Period or vintage of the retired Carboncers.
- g) Company name and identifier of the taxpayer's company for the purposes of not accruing the carbon tax.
- h) Name or company name and number or tax identification code of the end user of Carboncers for purposes of voluntary compensation or other market mechanisms.
- i) CCMP crediting period.
- j) Intended use of retired certificates.
- k) CCMP withdrawal certificate ID.
- l) Information authentication QR code.



Carboncer withdrawal certificate is generated in pdf format with electronic signature and can be printed without losing its authenticity, as soon as it is verified against the original electronically issued by EcoRegistry, which can be accessed using the link and the verification code provided by EcoRegistry.

EcoRegistry's registry platform transparently document the process of withdrawal of carbon credits from each CCMP, where the number of certificates issued, withdrawn and available is publicly shown for each year in which the compensation units were generated. It also indicates, depending on the year of reduction or removal (including avoidance, displacement, and destruction) of GHG, the applicability of the credits to know the compensation scheme where the Carboncer can be used.



## 5 Carboncer transfer process

The transfer process consists of the transfer of a certain number of carbon credits between accounts registered in EcoRegistry. This process involves changing the custodian and ownership of the Carboncer. The transfer functionality allows the buying and selling dynamics of the carbon market to be reflected in the registry, ensuring the traceability of the information.

The Carboncer transfer process is carried out automatically under a logic of self-management by a general account or developer user. To do so, the custodian user of the carbon unit must enter the platform with their username and password and click on the option to transfer certificates. There you must enter the following information:

- a) CCMP from which carbon credits will be transferred.
- b) Period or vintage of carbon credits to be transferred.
- c) Amount of carbon credits to transfer.
- d) Selection of the account to which carbon units will be transferred.
- e) Verification code that is sent to the email to carry out the transaction.

The operation can be confirmed through the *Transfer History* tab, which records the following information on all transfers sent and received by the user:

- a) Type of transaction: sending or receiving carbon credits.
- b) Source CCMP of carbon credits.
- c) Serial transferred.
- d) Number of carbon credits transferred.
- e) Interaction user of transfer.
- e) Date of transfer.

Each of the transfers and their information, including the custodians that each carbon unit may have, is traceable by the platform through blockchain technology. Historical transfer reports can be generated automatically for the registry manager.



## 6 Carboncer conversion process

When a CCMP holder has carbon credits obtained by the mitigation actions of the initiative and they have been issued by another certification programme in which they have not been traded and he wishes to convert them to Carboncer, he can recertify the CCMP under the Cercarbono programme, for which the programme change declaration form must be filled out, for supporting:

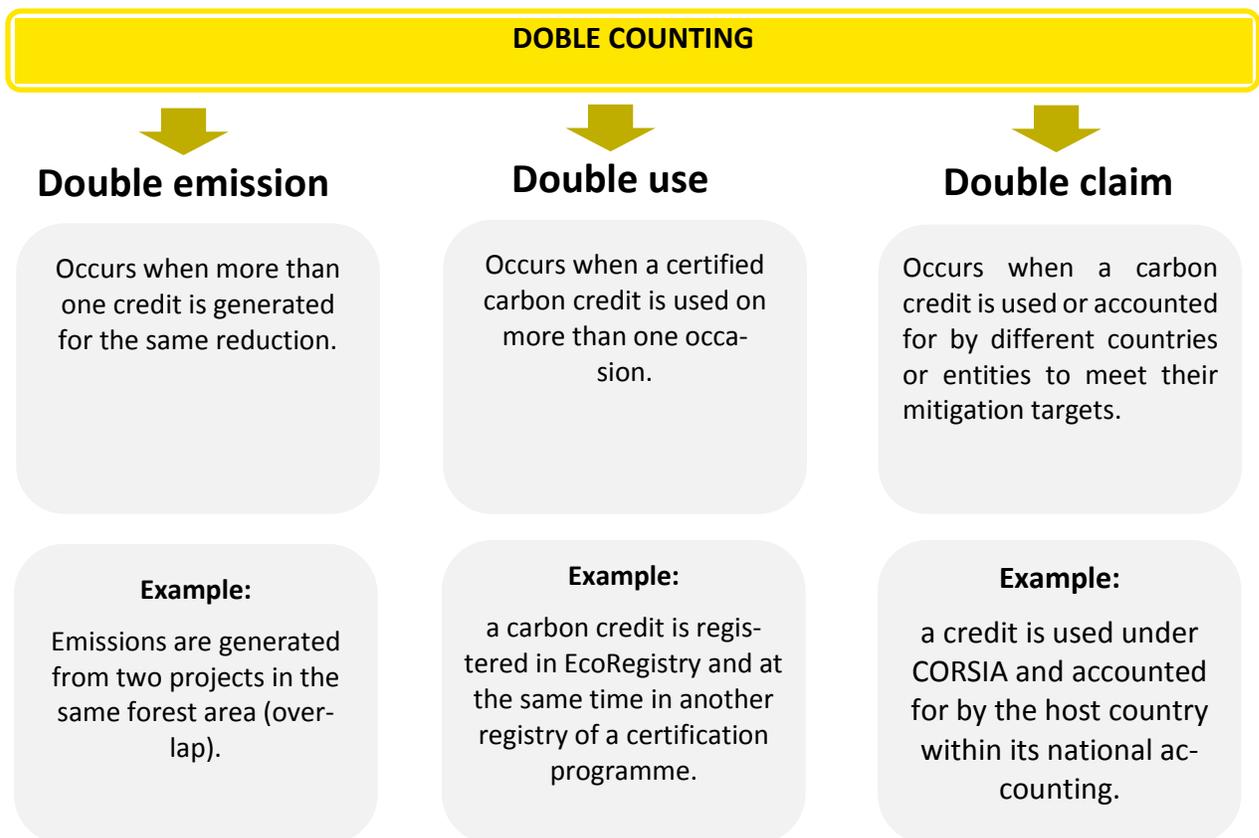
- a) The veracity and transparency of all the information provided on the CCMP.
- b) The authority and right of all carbon credits subject to conversion to the Cercarbono programme.
- c) The external transfer of carbon credits from the original certification programme that are subject to conversion to the Cercarbono programme.
- d) That the carbon credits subject to conversion to the Cercarbono programme have not been sold, used for compensation or compliance purposes in any mandatory or voluntary carbon market.

In addition to the programme change declaration format, the CCMP must comply with all the stages of the certification process of the Cercarbono programme established in its Protocol. The carbon credit converted to Carboncer will have a unique serial that contains the elements described in *Figure1*.

## 7 Double accounting

Double counting is a practice in which the carbon credits generated by CCMPs are counted or claimed more than once, which becomes a deviation from the optimal use of resources destined to mitigate climate change, a situation that must control and avoid certification programmes such as Cercarbono. Double credit accounting is often represented by double issuance, double use, or double claim. Therefore, it is necessary to understand them separately, since the prevention mechanisms implemented in each case are different.

To prevent the carbon units that are used or accounted for by an entity from being accounted for at the same time by the host country where the CCMPs are developed, it is necessary to ensure that the country makes the corresponding adjustments necessary to not include them in its national accounts. The concept of corresponding adjustments refers to the corrections to reported emissions that countries must make in order not to include in their accounts the carbon units that have already been claimed by another entity.



## **8 Prevention mechanisms to avoid double emission**

### **8.1 Information available on the holder and the location of the CCMP**

Whenever a CCMP is registered, all the owners of the CCMP must be identified, as well as its exact location using Shape or KML formats. The ownership of carbon credits is always defined in the issuance certificates and the withdrawal certificates.

### **8.2 Contractual declaration of the CCMP holder**

Through a contract signed between the two parties (CCMP holder and certification programme), the titleholder declares that the CCMP is its legitimate and exclusive property. Additionally, he/she declares that (at the time of requesting the certification and subsequent registration of the Emission Reduction Certificates) he/she is not aware that these have been or are being or will be certified or registered in other national or foreign registry systems, or that concurrent benefits contrary to the law have been obtained on them, or that multiple accounts are carried out on them to obtain additional benefits.

### **8.3 PMCC and credit conversion migration procedures from other certification programmes to Cercarbono**

Cercarbono has established procedures to register and control CCMPs that wish to migrate from a certification programme to Cercarbono. These procedures declare that the carbon credits subject to conversion to the Cercarbono programme have not been sold, used for compensation purposes, delivered for compliance purposes in any mandatory or voluntary carbon market, nor have they been used for the purposes of the no causation of the carbon tax. Likewise, the CCMP titleholder declares that the carbon credits subject to conversion to the Cercarbono programme have been transferred externally from the origin certification programme, presenting evidence (documentary and published) of the cancellations made by the registry of the previous certification programme or standard.

## 9 Prevention mechanisms to avoid dual use

A robust registration system or platform is a fundamental tool to ensure the accuracy of accounting for mitigation actions and to prevent the existence of double counting.

Cercarbono uses the EcoRegistry platform to securely guarantee the issuance, monitoring, transfers, and withdrawals of all Carboncer, in accordance with the principle of transparency and avoiding the double use of credits.

Cercarbono certified carbon credits are only issued once. This means that a given credit can only be used within the framework of an established approach within the voluntary carbon market; In other words, the holders of a certain programme or project must previously assign the market to which they are going to direct the credits generated by it.

EcoRegistry has an efficient operation that allows the user to enter the information about the destination of the credits. This is how Cercarbono issues its credits specifying their end use in national, business, or independent mitigation initiatives, such as the carbon tax, CORSIA, ETS mechanisms and its own, independent, or other voluntary purposes. So far Cercarbono has implemented this mechanism for all credits that have as destination the Colombian carbon tax.

Dual use is also avoided using the EcoRegistry platform.

All this is supported by the assignment of a unique serial number to each carbon credit, which is assigned by the EcoRegistry platform, thus guaranteeing that no double use of said credits is generated. In this way, each certified credit has a visual and registered differentiation in terms of its end use that allows its identification in the certificates issued.



In due course, the EcoRegistry registration platform:

Shall publicly indicate whether a given compensation credit has been qualified by the certification program for use under a carbon compensation and reduction scheme.

## 10 Prevention mechanisms to avoid double claim

In the scenario under which a country with established objectives for its national mitigation operates at the same time as international carbon market programmes do, there is the evident possibility that double claim will occur, since credits can be transferred to the use within the commitments acquired as a country and used at the same time in the fulfilment of the objectives of a carbon scheme.

Cercarbono requests from all programme or project participants or holders who wish to be part of any compensation scheme where double claims may occur, a written statement from the host country where the GHG emission reductions or removals occurred.

The tools established to avoid double claims are focused to be used mainly under climate change compensation and mitigation plans or schemes that involve several countries in their development and final use.

The request consists of the host country issuing a declaration authorizing that the carbon credits certified by Cercarbono can be used under a certain compensation scheme and declaring that they will not claim the associated GHG emission reductions to account for them in their mitigation objectives, information that will be linked to the information provided by the countries regarding the NDCs and the need to apply the corresponding adjustments.

The statement issued by the host country will be made available to the public.

### **When must the written declaration of the host country be submitted?**

Before the holder of a CCMP requests the withdrawal of credits, the written declaration must have been previously submitted to Cercarbono. Otherwise, it will not be possible to include the compensation schemes that require it in the end-use options.

To illustrate, an example: in the specific case of CORSIA, once Cercarbono has received the declaration letters from the host countries and has previously verified compliance with all the provisions and criteria of applicability of CORSIA in the certification process, it will be possible to authorize the use of such offset credits under CORSIA.

As a prevention mechanism, Cercarbono guarantees that it has publicly available the information that countries need to understand whether the activities of a CCMP and the reductions or removals of GHG emissions are covered by the objectives of the NDC and thus facilitate the application of corresponding settings through the registration system.

Cercarbono is willing to adjust its procedures and requirements by virtue of the provisions of the Paris Agreement regarding the NDCs of each country and the periods that apply to said objectives, as well as to synchronize with the decisions of the national governments. However, it is important to clarify that it is only possible to accept credits under some compensation scheme in cases where all the information related to the use of said credits is available and where the consents of all the actors involved are presented. Similarly, Cercarbono is not responsible for the implementation of the corresponding adjustments, despite supporting all the information necessary for the countries to make them.

### 10.1 Attributes assigned to offset credits

Main attributes of the serials assigned by the registration system that facilitate the process of identifying compensation credits to avoid double claims are the identification of the country where the CCMP was developed, and the year associated with the occurrence of removal or reduction (including avoidance, displacement, and destruction) of GHG emissions.

The format and content of the declarations of the host countries is defined according to the circumstances and needs of each country, so it is the authority of each nation to do so. However, seeking to comply with procedures that guarantee the principle of transparency in accounting for global GHG emissions, Cercarbono establishes recommendations on the information that it considers necessary to include in the declarations issued by the countries.

### 10.2 Content of the written declaration of the host country

Written statements from host countries shall, among others:

- Specify the PMCC with name and identification.
- Recognize that the PMCC is in the jurisdiction of the issuing country of the declaration.

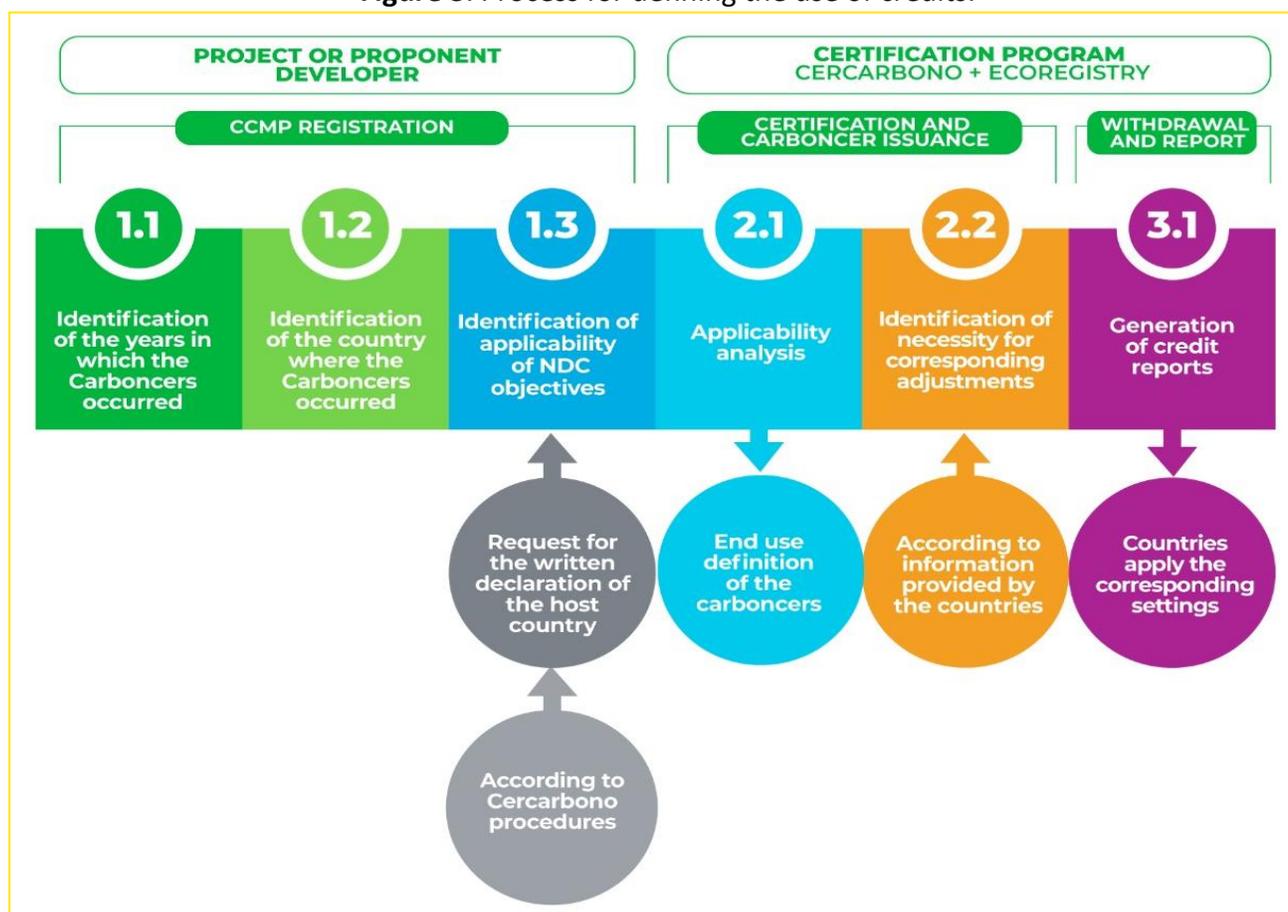


- Recognize the voluntary certification program in which the PMCC is enrolled.
- Establish the period (years) of removals or reductions (including avoidance, displacement, and destruction) of GHG emissions that are authorized, as well as the periods in which the objectives of the NDC are included must be identified.
- Establish the number of removals or reductions (including avoidance, displacement, and destruction) on which the declaration applies.
- Determine the program or project activity (s) covered by the NDC objectives.
- Specify the scheme, mechanism or program under which removals or reductions (including avoidance, displacement, and destruction) of GHG emissions that will not be included in the national accounts will be used.
- Recognize that the country will not use removals or reductions (including avoidance, displacement, and destruction) of GHG emissions for the reporting of its national accounts.
- Describe the corresponding adjustments to be implemented in accounting, where applicable.
- Include any additional restrictions that the host country deems necessary to support the transaction.

### 10.3 Process for defining the use of credits

It is necessary to comply with guidelines and procedures that guarantee the identification and correct management of the activities that lead to the non-occurrence of a double claim. Therefore, all CCMPs that wish to use their credits in international compensation schemes that operate under an emissions trading system must comply with the process presented in *Figure 3*. The analysis of compliance with the guidelines and criteria is closed when the project is certified but can be done later, if necessary, due to delay in the declaration of the country or due to another force majeure.

**Figure 3.** Process for defining the use of credits.



**1.1. Identification of the years in which the Carboncers occurred:** when a project proponent registers an initiative, the EcoRegistry registry system requests that the carbon credits generated be registered according to the year of occurrence.

**1.2. Identification of the country where the Carboncers occurred:** As a requirement of the registration process of a project, the proponents must register the exact location of the project.

**1.3. Identification of applicability of NDC objectives:** With the support of the guidelines established by the program, the holder or developer of the CCMP must identify whether

the removals or reductions (including avoidance, displacement, or destruction) of GHG emissions associated with a carbon credit are covered by an objective communicated in the NDC of the country in which the credits were generated. If they are covered, it is necessary to present, along with the PMCC documentation, the written declaration of the host country, as well as information related to the sector corresponding to the program or project activity, geographic coverage and the greenhouse gases that were measured. in the removals or reductions (including avoidance, displacement, and destruction) of GHG emissions.

**2.1. Applicability analysis:** In the process of certification and emission of carbon credits, Cercarbono assesses the level of compliance with said credits to correctly assign their final use.

Considering that timing depends on the host countries, it may happen that the project after certification and before retirement requests the programme to consider or reconsider the applicability of the credits.

**2.2. Identification of the need for corresponding adjustments:** the identification of the need for corresponding adjustments should be based on the information on the activity, sector, and year of occurrence of the carbon credits and on the information provided by the countries regarding their NDCs. At the time a carbon credit is issued, which was previously included in the coverage of an NDC and for which the respective declaration of the host country was submitted, a special attribute is assigned to indicate the need for a corresponding adjustment.

**3.1. Generation of credit reports:** once it has been verified in the withdrawal process that the compensation associated with removals or reductions (including avoidance, displacement, and destruction) of GHG emissions occurred within the applicable period of the objective communicated in the NDC of a given country and that said withdrawal is clearly identified, is irreversible and is permanently assigned to an end use, it is at this time that countries must apply the corresponding adjustments.

The corresponding adjustments of the countries are made with the support of the annual reports presented by Cercarbono where information related to the status of the carbon credits issued by country is reported according to the need to apply said adjustment.

## 10.4 Procedures for the occurrence of double counting

In the eventual case in which double accounting is identified, Cercarbono through its registry defines procedures to invalidate compensation credits that were claimed twice.

As soon as Cercarbono identifies the occurrence of double counting, the stakeholders involved are immediately informed.

Depending on the situation and the severity of the occurrence, the Cercarbono board of directors defines the sanction to apply:

- **Minimum sanction:** invalidation of carbon credits that were subject to double counting.
- **Moderate sanction:** forced compensation of occurrence that consists of the registry system taking a certain amount of carbon credits defined by Cercarbono to compensate for the occurrence of double counting.
- **Serious sanction:** Invalidation of the entire CCMP.
- **Maximum sanction:** In addition to the invalidation of the complete CCMP, the owner of the programme or project subject to double counting is indefinitely disqualified from registering a CCMP in Cercarbono.

In the minimum and moderate sanctions, it is possible that the board of directors will request the holder of the CCMP additional actions that help to compensate the occurrence of double counting.

Depending on the determination of the board of directors, the user's access to the platform may be blocked or conditioned to the fact that each person who is going to make a move on the platform must be authorized by Cercarbono.

All the procedures established in this document are focused on preventing double accounting, but if a double issuance or double use of credits that were previously marketed should occur, Cercarbono will file compliance actions with the holder involved whose sole objective will be to compensation for damages caused to the buyer of the credits.

In the event of a double claim, Cercarbono will evaluate the case and consider the necessary measures if it is identified that the corresponding adjustment for a particular project was not made. Initially, Cercarbono will seek a way to directly resolve accounting discrepancies with the stakeholders involved. If necessary, the carbon credits that were claimed twice could be temporarily invalidated, until a comprehensive evaluation of the specific case is carried out.

## 11 References

*Guidelines on avoiding double counting for the carbon offsetting and reduction scheme for international aviation.* Available in: [kutt.it/YY1DK](https://kutt.it/YY1DK)

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## 12 Document history

<b>Binnacle</b>		
<b>Version</b>	<b>Date</b>	<b>Comments / changes</b>
1.0	02/05/2021	Initial release
2.0	07/28/2021	Version with changes and adjustments to Version 3 of the Cercarbono Protocol for voluntary carbon certification.



**CERCARBONO**  
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