CERCARBONO
Certified Carbon Standard

Cercarbono's Guidelines to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals

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Version 1.2

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Acronyms

CCMP	Climate Change Mitigation Programme or Project
GHG	Greenhouse Gases
IPCC	Intergovernmental Panel on Climate Change
NDC	Nationally Determined Contributions
REDD+	Reduction of Emissions from Deforestation and Forest Degradation and others actions in this sector
SCAN	Sustainability and Climate Action Nexus
SDG	Sustainable Development Goals
SEI	Stockholm Environment Institute (Sweden)
TSVCM	Working Group for the Growth of Voluntary Carbon Markets
UN	United Nations
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body

Terms and definitions

Terms relevant to the tool are listed below. To see the definition of each of them, see the document "***Terms and Definitions of the Voluntary Certification Programme of Cercarbono***", available on its website: www.cercarbono.com, section: Documentation.

- additionality
- avoidance of greenhouse gas emissions
- causal relationship
- CCMP developer
- CCMP holder
- climate change mitigation
- climate change mitigation action
- climate change mitigation initiative
- climate change mitigation programme
- climate change mitigation programme or project
- climate change mitigation project
- co-benefit
- destruction of greenhouse gas emissions
- displacement of greenhouse gas emissions
- energy efficiency
- evidence
- fuel change efficiency
- fugitive fuel emission
- governance
- greenhouse gas
- greenhouse gas emission
- greenhouse gas removal
- land use
- materiality
- methodology
- monitoring
- programme activity
- project activity
- reduction of greenhouse gas emissions
- renewable energy
- SDG indicator
- sector scope
- source of greenhouse gas emissions
- sustainability
- sustainable development
- validation
- Validation and Verification Body
- verification
- voluntary carbon market
- waste management

Summary

Climate change mitigation initiatives carry a series of social, economic, and environmental co-benefits that go beyond the greenhouse gas removal and reduction (avoidance, destruction, and displacement) of greenhouse gas emissions. Reporting the way in which the initiatives certified by Cercarbono contribute to the achievement of the Sustainable Development Goals makes it possible to highlight their transversality as well as highlight the added value and the differentiating factors thereof.

So that climate change mitigation initiatives can report co-benefits generated by their programme or project activity, the "***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals***" has been designed considering the analysis of different bibliographic sources and the Sustainability and Climate Action Nexus tool. For an understanding of this tool, this document presents the "***Cercarbono's Guidelines to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals***". The tool can be implemented in the sectoral areas established in the "***Cercarbono's Protocol for Voluntary Carbon Certification***", available on its website: www.cercarbono.com, section: Documentation.

This document describes how to use this tool and exemplifies each of its components. The tool is prepared in Excel format, quite understandable and easy to fill out by holders and developers of programmes or projects to mitigate climate change. It represents an input for easy reporting and review within the validation and verification processes by a validation and verification body, with which Cercarbono can support, through the voluntary carbon certification programme, the contribution of a climate change mitigation programme or project to sustainable development goals.

Foreword

Cercarbono is a voluntary carbon certification programme, whose mission is to facilitate and guarantee to individuals, companies, and the public the registration of Climate Change Mitigation Programmes or Projects (CCMPs), the certification of emissions and the registration of carbon credits obtained by these CCMPs.

The "***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals***" and its respective guidelines has been developed by Cercarbono's technical team and endorsed by its Board of Directors and CEO.

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This document will be updated when its scope needs to be broadened or adapted to national and international circumstances.

A draft of this tool was made available for public consultation on the Cercarbono website and through invitations to individuals and public and private companies. Their contributions have been considered in the elaboration of the final version.

[1] Consulting company hired by Cercarbono.

1 Introduction

Currently, two of the main global challenges focus on facing climate change and promoting sustainable development that guarantees the quality and permanence of life, especially of the human population on the planet. The first of them has been addressed through the implementation of mitigation and adaptation initiatives to climate change and the second through initiatives led by the United Nations and supported by the international community. Although the identification of both problems occurred independently, the links between them turn out to be multiple and convergent despite the complexity they present.

In this sense, the 2030 Agenda made up of 17 Sustainable Development Goals (SDGs), divided in turn into 169 targets and the Paris Agreement are the two related international instruments with which it is intended to put an end to these problems.

Cercarbono, through its voluntary carbon certification programme, has been supporting the results obtained by Climate Change Mitigation Programmes or Projects (CCMP) focused on removing or reducing (including avoiding, displacing, or destroying) Greenhouse Gases (GHG) emissions, but that can contribute to achieve the SDGs, in line with these international agreements mentioned.

Therefore, the "***Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals***", hereinafter called "***Cercarbono's SDG Tool***", seeks to offer CCMP holders or developers of CCMP a practical way to report the way in which its activities contribute to different areas of social, environmental, and economic development. Likewise, it offers buyers of carbon credits valuable information when it comes to differentiating between credits generated in the same sector with the additional guarantee that the CCMP contributes to the fulfilment of the goals established in the SDGs.

The holder or developer of the CCMP must attach evidence that demonstrates the existence and magnitude of said contribution in some area of sustainable development. The Validation and Verification Body (VVB) chosen to validate and verify the CCMP conducts a review of the report, the evidence and the logical link between the established programme or project activities and the SDGs, to approve or reject each self-declared contribution. In this way, Cercarbono's SDG Tool requires rigor and precision, without ever requiring an independent formal validation or verification process. With these inputs, Cercarbono can certify the contribution that the CCMPs make to the SDGs.

Cercarbono's SDG Tool has been prepared from different bibliographic sources and the one extracted from Ambition to action, including sources that establish the links between climate and development and the collection of data from various studies on the link between climate action and specific areas of development (Fuso *et al*., 2018; IPCC, 2014).

Next, the theoretical basis of the relationship between the CCMP and the SDGs is described, and the materiality of each sector in terms of SDGs, as well as how to use the Cercarbono's

SDG Tool to stand out in its registration under the platform from EcoRegistry the transversality of a given CCMP.

2 Scope

The Cercarbono's SDG Tool is aimed at CCMP holders or developers who wish to voluntarily report the co-benefits within the framework of the SDGs expected by their programme or project activity in the validation stage, such as those effectively achieved during its implementation.

The programme or project activity(ies) included are:

a) Removal of GHG.
b) Reduction of GHG emissions, which includes:
   - Renewable energy.
   - Energy efficiency.
   - Fuel change efficiency.
   - Avoidance of GHG emissions.
   - Displacement of GHG emissions.
   - Destruction of GHG emissions.

Due to their relevance, 14 of the 17 SDGs have been considered to report the contributions by the CCMPs in the sectoral areas covered by Cercarbono's voluntary carbon certification programme.

To use Cercarbono's SDG Tool, the CCMP must be registered in EcoRegistry and during the validation event, it must have linked the relevant SDGs to its programme or project activity. At the verification stage, the VVB will review the implementation of the tool and the reporting of the SDGs that have been previously validated.

3 Conceptual framework: links between climate action and sustainable development

3.1 Two Agendas with binding potential

The links between climate change mitigation and sustainable development are multiple and complex. The 2030 Agenda and the Paris Agreement are the two international reference frameworks on the matter. Both refer to the intersections between both agendas and the need to promote them at the same time. However, mobilizing both agendas in parallel is a challenge for governments, companies, and other types of organizations. The voluntary carbon market is no stranger to this challenge. An effort to incorporate both perspectives in this market has been made by the Working Group for the Growth of Voluntary Carbon Markets (TSVCM, for its acronym in English), which highlights the SDGs as a framework of reference in terms of co-benefits (TSVCM, 2021).

In one way or another, climate change mitigation initiatives have repercussions on economic and social aspects. The literature on the relationship between Nationally Determined Contributions (NDCs) - which establishes how each country contributes to the Paris Agreement - and the SDGs is extensive (SEI, 2019). The relationship is equally relevant at the level of the CCMPs, which contribute to the implementation of said NDCs. According to the Stockholm Environment Institute (SEI), the SDGs with the most connections to NDC actions are 7 and 15 (SEI, 2017a).

3.2 Positive and negative links

The correlation between climate change mitigation and sustainable development is not always positive, that is, the link can be positive or negative. Some programme or project activities have co-benefits in terms of sustainable development, while others may represent an obstacle to the achievement of a certain SDG. Furthermore, the same programme or project activity can contribute to certain areas of sustainable development and negatively impact others (Gonzales *et al*., 2018).

The SCAN (Sustainability and Climate Action Nexus) tool, the result of the links between climate change mitigation and sustainable development, is the theoretical basis for Cercarbono's SDG Tool. The tool proposed by the SEI has also been an important reference point that has complemented the SCAN tool.

3.3 The influence of the design of programme or project activities on co-benefits

The nature of the link between climate change mitigation results and sustainable development in programme or projects is not necessary, but contingent. In other words, CCMP holders or developers can influence the co-benefits they generate. Therefore, holder or developers should consider when designing or implementing the CCMP, the potential negative effects that co-benefits can generate, since, in specific social, environmental, and economic context, can influence the observed impact on sustainable development.

4 Materiality of climate change mitigation initiatives in terms of the SDGs

4.1 SDG materiality analysis tool by type of sector: approach and methodology

As a result of the review of tools (SEI, SCAN Tool, among others) to identify the materiality of the SDGs, it was determined that there is a gap in them, since they analyse materiality mainly under a descriptive approach. As it is relevant that the materiality analysis tool allows users to understand the links between mitigation activities and the SDGs, a description was made with which users are informed about the mitigation actions that they can formulate comprehensively and that contribute to the SDGs.

To have this descriptive framework, the Ambition to Action SCAN tool was incorporated as a reference point and input for the development of Cercarbono's SDG Tool, providing a high-level reference on the SDGs (and their targets) that may be affected by the programme or project activity to be contemplated in the CCMP.

Cercarbono's SDG Tool covers 10 sectors that cover the 14 sectoral areas established in its Protocol, in which the different programme or project activities mentioned in ***Section 2*** according to the sector: Energy, Industry, Construction, Transportation, Mineral Production, Metal Production, Fugitive Fuel Emissions, Fugitive emissions from the production and consumption of halocarbons and sulphur hexafluoride, Waste Management or Land Uses. ***Table 1*** Table 1 summarizes the different types of programme or project activities that each sector can consider reporting the contribution to the SDGs by the CCMP.

Different programme or project activities are associated with each sector. For example, for the energy sector, programme or project activities can integrate GHG emission reduction measures.

Table 1. Matrix of CCMP activities vs sectoral scopes.

Sectoral scope		CCMP activities						
		GHG removal	Reduction of GHG emissions					
			Renewable energy	Energy efficiency	Fuel change efficiency	Emissions avoidance	Emissions displacement	Emissions destruction
Energy	Generation	-	X	X	X	X	X	-
	Distribution	-	X	X	X	-	X	-
	Demand	-	X	X	X	-	X	-
Industry	Manufacturing	-	X	X	X	X	-	-
	Chemical	-	X	X	X	X	X	X
Construction		-	-	-	X	-	X	-
Transport		-	X	X	X	-	X	-
Mining/mineral production		-	X	-	X	X	-	X
Metal production		-	X	X	X	X	-	-
Fugitive emis-sions	Fuel	-	-	-	X	X	X	X
	Production and con-sumption of halocar-bons and sulphur hexafluoride	-	-	-	X	X	-	X
Waste management		-	X	X	-	X	-	X
Land use	Forestry	X	-	-	-	X	-	-
	Agriculture	X	-	-	X	X	-	X

Source: Cercarbono, 2021a.

The core of Cercarbono's SDG Tool are the worksheets for each sector, available to CCMP holders and developers, where information on the links between the actions and the SDGs is entered. These worksheets do not consider SDG 10 (Reduction of inequalities), 13 (Climate action), and 7 (Partnerships). Possible links with SDG 13 are not listed as the tool is designed to identify links between climate actions and other development areas, so these links are implicitly represented in mitigation actions.

5 Use of the Cercarbono's Tool to report contributions to the Sustainable Development Goals

5.1 Tool completion

The process of completing the tool consists of 4 steps.

- Step 1. Identify material SDGs by sector.
- Step 2. Fill in the SDG Tool.
- Step 3. Attach Attached Evidence Form.
- Step 4. Approval by the VVB.

Each of the steps is described in detail below.

Step 1. Identify material SDGs by sector

Users of Cercarbono's SDG Tool must validate the sector to which the CCMP belongs to which contributions will be reported. Each sector has a certain number of SDGs preselected and identified as material, that is, relevant, in the SDG materiality matrix by sector (***Figure 1***), which will be available to CCMP holders or developers. Although each sector has its predefined material SDGs, the indicators belonging to these SDGs do not vary according to the CCMP sector. For example, SDG 6 (Clean water and sanitation) is considered material for the Industry and Land Use sectors (among others), the indicators that will be found in the SDG Tool associated with SDG 6 will be the same. In each sector, according to the type of programme or project activity(ies) defined by its holder or developer, it will be able to identify the material SDGs and report the contribution it generates in them.

Figure 1. SDG materiality matrix by sectors.

		Absolute materiality between project activities and the Sustainable Development Goals (SDG)									
ODS / Sector		Energy Sector	Industry Sector	Construction Sector	Transportation Sector	Mineral Production Sector	Metal Production Sector	Fugitive Fuel Emissions Sector	Fugitive Emissions from Halocarbons and SF6 Sector	Waste Management Sector	Land use Sector
I	End of poverty	X								X	X
SDG 2	Zero hunger	X								X	X
SDG 3	Health & Wellness	X	X	X	X	X	X	X	X	X	X
SDG 4	Quality education							X			
SDG 5	Gender equality			X				X			
SDG 6	Clean water and sanitation		X			X	X	X	X	X	X
SDG 7	Affordable and clean energy	X		X				X	X		
SDG 8	Decent work and economic growth	X	X	X	X	X	X	X	X	X	X
SDG 9	Industry, innovation and infrastructure	X	X	X	X	X	X	X	X		
SDG 10	Reduction of inequalities										
SDG 11	Sustainable cities and communities	X	X	X	X	X	X	X	X	X	X
SDG 12	Responsible consumption and production	X	X	X	X	X	X				
SDG 13	Climate action	X	X	X	X	X	X	X	X	X	X
SDG 14	Submarine life									X	
SDG 15	Terrestrial ecosystem life		X	X		X	X	X	X	X	X
SDG 16	Peace, justice and strong institutions										
SDG 17	Partnerships to achieve the objectives										

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Step 2. Fill in the SDG Tool

Once the user knows the material SDGs on which he can report contributions, the holder or developer of the programme or project must fill out the SDG Tool (***Figure 2***).

Cercarbono's SDG Tool is designed in Excel format, consisting of four tabs: (i) Introduction: general guide to fill out the tool. (ii) Report: you will find the basic information about the CCMP that must be completed, as well as the matrix of contributions to the SDGs. (iii) Example: the correct way to fill out the matrix of contributions to the SDGs is described as an example. (iv) SDG indicators: there is the list of indicators that the user can use to report contributions to the SDGs. Note that the user has the power to choose from the list of indicators those that he considers pertinent for the CCMP in question.

Figure 2. Example of the Cercarbono's SDG Tool.

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Presentation

This tool allows reporting the contributions of climate change mitigation initiatives to the achievement of the SDGs. Contributions are reported through the indicators in which Climate Change Mitigation Programmes or Projects (CCMP) have a positive impact.

Tool structure

Sheet 1 - Introduction: presentation, structure and instructions for using the tool.
Sheet 2 - Report: form to be completed by CCMP holders or developers to report contributions to the SDGs.
Sheet 3 - Example: use of the tool to report the contributions to the SDGs of four examples of CCMP in a sector.
Sheet 4 - SDG Indicators: list of indicators to take into account to report the contributions to the SDGs of the CCMP.
Word Document - "Attached Evidence Format": format to include all the evidences that support contributions ot the SDGs.

Color code

User input values
Drop down list
Must not be modified by users

Instructions

1) Fill in the key information of the CCMP.
2) Select the sector of the programme or project, the goals and indicators to which the CCMP contributes.
3) Quantify CCMP's contributions to the SDGs.
4) Indicate the continuity or evolution of the contributions reported through the theory of change.
5) Indicate the title of the evidence as it appears in the form ("Attached Evidence Form").

Step 3. Attached Evidence Form

Once the SDG Tool has been correctly filled out, the holder or developer of the CCMP must fill out the Attached Evidence Form to provide Cercarbono with supporting evidence, which makes it possible to indicate that the contributions that the user claims to make with the SDG Tool are true.

Figure 3. Attached Evidence Format.

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Attached Evidence Form

Instructions

I. Format:
   A. Base text in 11-point Calibri font.
   B. Pdf format.
   C. Name of the files: Delivery date (day.month.year)_SDG_Evidence_CCMP code.pdf. Example: *03.06.21_SDG_Evidence_50.pdf*.

II. Each reported contribution must have at least one document of evidence.

III. Types of eligible evidence:
   A. Referenced documents of public access, such as emission reduction CCMP's documents available on the Cercarbono website (monitoring reports, validation, or verification reports, etc.).
   B. Internal documents of the entity that develops the CCMP with date and letterhead signed by the proponent/owner of the programme or project.
   C. Formal documents issued by suppliers, clients, or partners of the CCMP, ideally referenced in the project description document.
   D. Formal documents issued by third parties such as banks, insurance companies or government agencies, depending on the case.
   E. Other types of evidence, may be accepted, as appropriate by the VVB that reviews the report.

Step 4. Approval by the VVB

This is the last stage to make the report of the contributions to the SDGs of the CCMP effective. Once the correctly completed tool and supporting evidence are submitted, the VVB will approve the contributions or make comments to the CCMP holder or developer so that they can make the corresponding adjustments.

5.2 Approval of contributions

- Roles: once all the corresponding information has been received to report the contributions to the SDGs, the VVB will carry out a review of the information provided by the holder or developer of the CCMP.
- Rubric criteria: the review of the information provided by the holder or developer of the CCMP will be evaluated under the following rubric, considering three components:

  A. Causal relationship.
  B. Indicators and contributions to the SDGs.
  C. Evidence.

Figure 4. Cercarbono's SDG Tool Review Rubric.

Cercarbono's SDG Tool Implementation Review Rubric

Instructions: this rubric consolidates the criteria that must be considered to accept or reject each contribution of the Climate Change Mitigation Program or Project (CCMP) to the Sustainable Development Goals (SDGs), presented by the holders or developers of CCMP through the Cercarbono's SDGs Tool. The signed and completed form must be submitted in Acrobat (pdf) format. If you wish, you can delete these instructions in the final version.

CCMP		VVB	
Reporting period			
Reporting date		Validator/ verifier	

Criteria	Passed (yes/no)	Comment in case of not approved for improvement or clarification
A. Theory of change		
1. Validate coherence of qualitative explanation - theory of change - logical link between CCMP activity and SDG goal/indicator.		
2. Check coincidence with one or more previous monitoring periods of the CCMP.		
3. The logical link is established unambiguously between a program or project activity and the SDGs; it does not contemplate activities carried out outside the framework of action of the CCMP and the SDGs (example: social responsibility of a company).		
B. Indicators and contribution to the SDGs		
4. The chosen indicator is the appropriate one to measure the contribution described to the SDGs.		

6 Scope and limitations of the Cercarbono's SDG Tool

6.1 Information

The information provided by the holder or developer of the CCMP will be reviewed in accordance with the guidelines established in this document. However, given the voluntary nature of this contribution report, the information may not be verified.

6.2 Monitoring

The indicators provided by the holder or developer of the CCMP fulfil the monitoring function; In no case can we speak of an impact caused or generated, we can speak of monitoring and statistically inferential relationships. To affirm the impact, it is necessary to provide much more robust evidence that this document does not attempt to collect, review, or verify at any time.

6.3 Relationship with safeguards

In the case of REDD + programmes or projects, the conceptual difference between safeguards and co-benefits or non-carbon benefits should be emphasized. Environmental and social safeguards are minimum requirements of mandatory compliance; your report is not optional like that of co-benefits. However, there is a partial overlap, since some Cancun Safeguards can be considered as co-benefits (UNFCCC, 2014).

In the ***Figure 5*** certain safeguards are shown to be protective in nature and set minimum standards for REDD + actions, while others fall into the category of “zero-carbon benefits” by extending beyond protective measures to require that REDD + activities “promote” or “enhance” social, environmental and governance benefits (UNFCCC, 2014).

Figure 5. REDD+ safeguards: co-benefits linked or not to carbon.

Source: UNFCCC, 2014.

6.4 Voluntariness

The completion of Cercarbono's SDG Tool is voluntary. It was created with the purpose that CCMP holders or developers and users have the possibility of reporting their contributions to the SDGs visible.

6.5 Temporality

At the time of filing, consistency in the timing of the contributions and evidence is required. That is, if the tool for a certain period is completed, for example, from 01.01.2022 to 31.05.2022, the attached evidence must be framed within such period, as well as all the additional information that allows supporting the contribution.

6.6 Additionality of contributions

Contributions to the SDGs must be expressed in terms of the CCMP. That is, the indicators that are reported must come from it. It is not possible to report contributions that correspond to other programmes or projects or to the company's headquarters.

7 Validity of Cercarbono's SDG Tool

The tool applies to CCMPs that are in the process of validation or verification, with the support of a signed contract with the VVB. CCMPs already registered in EcoRegistry will be able to implement it in the following verification processes.

8 References

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9 Document history

Version	Date	Comments or changes
1.0	03.08.2021	Initial version of the document exposed in public consultation from 08.03.2021 to 09.03.2021.
1.1	28.09.2021	Final version with integrated comments from the public consultation and additional elements.
1.2	03.12.2021	Addition of the Foreword section, updating of ***Table 1*** and rewording of the term GHG emission removals to GHG removals. Modification of SDG contributions by sector.

10 Annexes

Annex 1. Sustainable Development Goals

The SDGs are a universal call to action to end poverty, protect the planet and improve the lives and prospects of people around the world. In 2015, all United Nations member states approved 17 Goals and 169 targets proposed as part of the 2030 Agenda for Sustainable Development, which establishes a plan to achieve these Goals by 2030. Currently, progress is being made on many places, but, in general, the measures aimed at achieving the Goals are still not advancing at the necessary speed or scale (UN, n.d.). The proposed SDGs are: