



# Procedures of Cercarbono's Certification Programme

**Version  
1.0**

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## Acronyms and abbreviations

<b>CCMP</b>	Climate Change Mitigation Programme or Project
<b>CDM</b>	Clean Development Mechanism
<b>DOE</b>	Designated Operational Entity
<b>ETS</b>	Emissions Trading System
<b>FCPF</b>	Forest Carbon Partnership Facility
<b>FREL</b>	Forest Reference Emission Level
<b>GCF</b>	Green Climate Fund
<b>GHG</b>	Greenhouse Gases
<b>IAF</b>	International Accreditation Forum
<b>ICT</b>	Information and Communication Technologies
<b>ID</b>	Identification number or code
<b>ISO</b>	International Organization for Standardization
<b>NDC</b>	Nationally Determined Contributions
<b>PAHO</b>	Pan American Health Organization
<b>PDD</b>	Project Description Document
<b>REDD+</b>	Reduction of Emissions from Deforestation and Forest Degradation and other actions in this sector
<b>REM</b>	REDD Early Movers
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change
<b>VVB</b>	Validation and Verification Body
<b>WHO</b>	World Health Organization

## Terms and definitions

Terms and definitions guiding the understanding of these procedures have been deposited in the document ***Terms and Definitions of the Voluntary Certification Programme of Cercarbono***, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.

- accreditation
- accreditation period
- additionality
- avoidance of greenhouse gas emissions
- baseline scenario
- carbon buffer
- carbon credit
- carbon credit emission certificate
- carbon credit registry
- carbon dioxide equivalent
- carbon market
- carbon pool
- Carboncer
- Carboncer withdrawal
- CCMP activity
- CCMP area
- CCMP developer
- CCMP duration
- CCMP holder
- CCMP legal representative
- CCMP lifespan
- CCMP operator
- certification
- certification programme
- certifier user
- client
- climate change mitigation
- climate change mitigation initiative
- climate change mitigation programme
- climate change mitigation project
- commitment
- confidential information
- conflict of interest
- contract
- criteria
- developer user
- double counting
- electronic signature
- eligibility
- energy efficiency
- environmental information statement
- evaluation
- evidence
- external transfer
- general account user
- greenhouse gas
- greenhouse gas emissions
- greenhouse gas emissions source
- greenhouse gas information system
- greenhouse gas removal
- grouped project
- holdership
- individual carbon buffer
- instance
- interested party
- land use
- leakage
- level of assurance
- marketer user
- methodology
- monitoring
- no carbon taxation
- non-compliance
- non-permanence
- offset mechanism
- pooled carbon buffer
- project cycle
- Project Description Document
- project scenario
- proof
- reduction of greenhouse gas emissions
- reforestation
- regulated carbon market
- renewable energy



- requirement
- reversal
- sectoral scope
- sustainable development
- validation
- Validation and Verification Body
- validation and verification body user
- validation report
- validation statement
- validator
- verification
- verification report
- verification statement
- verifier
- voluntary carbon market
- voluntary certification protocol

## Foreword

Cercarbono, as a voluntary carbon certification programme, has developed this document as a general guideline on the procedures governing its certification programme. This document has been developed by Cercarbono technical team and endorsed by its Board of Directors, and its CEO. Each modification or update must also be approved by this board.

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For a transparent and consistent approach to the certification of Climate Change Mitigation Programmes or Projects (CCMP), the procedures presented here complement the guidelines of the Cercarbono's Protocol for Voluntary Carbon Certification.

## 1 Introduction

This document presents the procedures related to the Cercarbono voluntary certification programme. It is complementary to ***Cercarbono's Protocol for Voluntary Carbon Certification*** and replaces the following Cercarbono documents, which **are no longer in force** as of the publication of this document:

- Procedures for issuance and withdrawal of Carboncer and double accounting policies 2.0.
- Requirements for the authorisation of validation and verification bodies. Version 1.0.
- Conflict of Interest Management Manual. Version 2.0.
- Cercarbono's process for the approval of methodologies under the voluntary carbon certification programme. Version 3.0.
- Cercarbono guidelines for remote audits. Version 1.0.
- Conversion of Carbon Credits from Other Standards or Programmes to Cercarbono. Version 1.0.

## 2 Documentary production

The production, review, approval, and publication of documents in Cercarbono follows a pre-established cycle with defined roles for their production and approval.

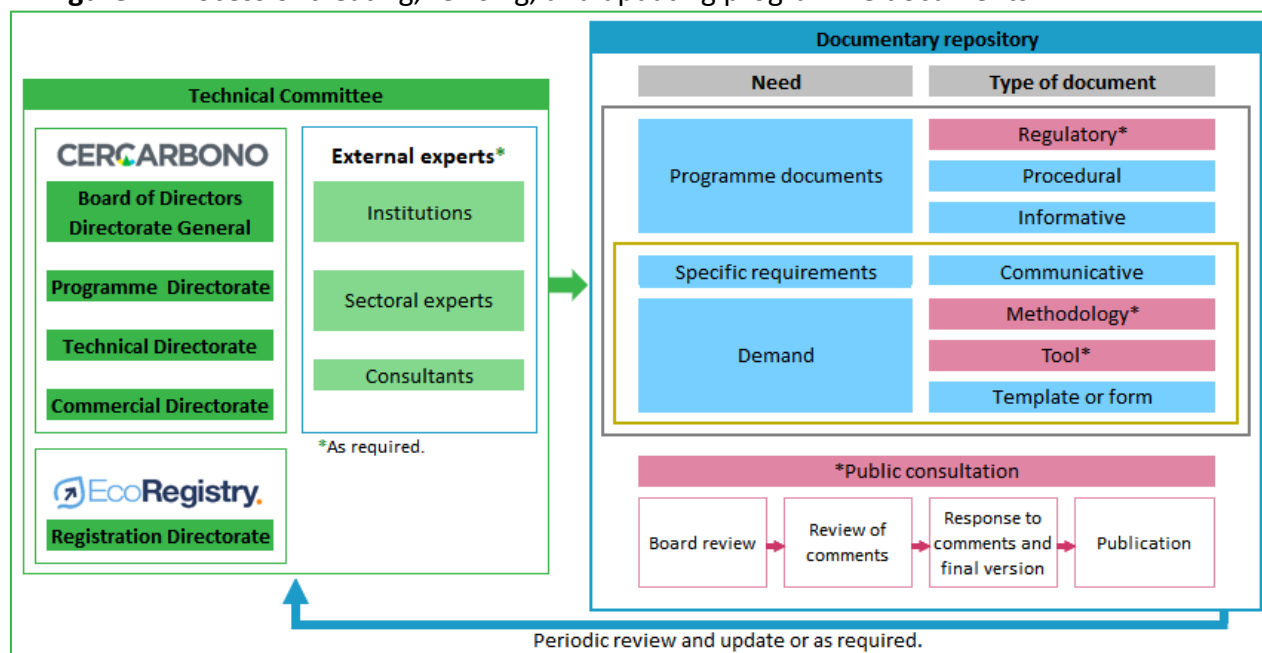
Document production is led by the Programme Directorate and supported by the Technical, and Commercial Directorates. When necessary, support is requested from EcoRegistry members, consultants who are part of the technical Directorate, and sectoral experts.

The documents are first reviewed by the content coordination and, when necessary, by sectoral experts, or consultants. Subsequently, the documents are adjusted and sent to the technical committee for approval and publication.

The technical committee is led by the Board of Directors and Directorate General and is made up of members of the technical and commercial Directorates, a representative of the Registration Directorate and, as required, external experts.

The programme has a documentary database in which each document is continuously monitored in terms of its duration, translated versions, production, and updating cycle, and specific requirements. It also has a document repository stored in the cloud, in which all the programme's documents are archived.

**Figure 1.** Process of creating, revising, and updating programme documents.



## Administrative procedures



### 3 Certification cycle procedures

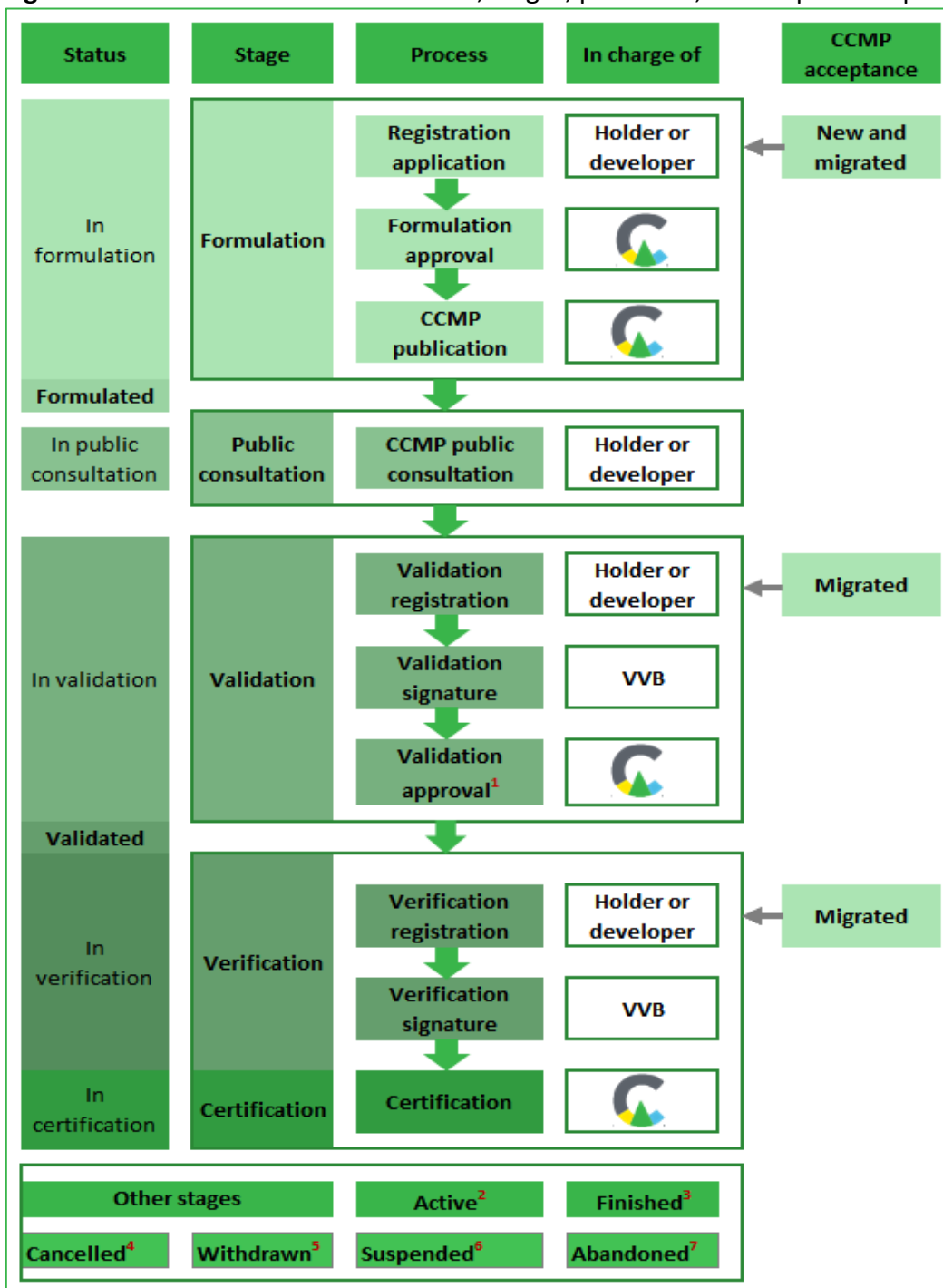
The stages of the Cercarbono voluntary carbon certification cycle are formulation, validation, verification, and certification<sup>1</sup>. Depending on the status of a CCMP at any of these stages, it may be in one of the following statuses according to its level of compliance with the stages: *In formulation*, *Formulated*, *In public consultation*, *In validation*, *Validated*, *In verification*, and *In certification*. Additionally, CCMPs can also be in the following statuses, outside the stages of the certification cycle: *Active*, *Finished*, *Cancelled*, *Withdrawn*, *Suspended*, and *Abandoned*.

The stages of the Cercarbono voluntary certification cycle are schematically presented in **Figure 2** and detailed in the following tables of the section. The documentation required at each stage is standardised for CCMPs according to the mitigation activity sector, and the formal and methodological requirements.

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<sup>1</sup> **Implementation**, i.e., the process by which the CCMP holder, developer, or operator executes the CCMP activities set out in the PDD, whereby GHG removal or GHG emission reductions are carried out and **monitoring**, i.e., the process of carrying out measurements and calculations of GHG removal, or GHG emission reductions, following the monitoring plan that forms part of the PDD, are not detailed in this section as they are internal processes of the CCMPs.

**Figure 2.** Cercarbono certification status, stages, processes, and responsible parties.



1. Only if the CCMP does not perform joint validation and verification.

2. Project under implementation that is not at any other stage.

3. Project reaching the end of its lifespan.

4. Project holder or developer decides not to continue and requests its cancellation.

5. Project that the holder withdraws from Cercarbono (e.g., for migration).

6. Project inactive due to sanction.

7. Project inactive for so long that it cannot be reactivated.

### 3.1 Formulation and registration of the CCMP

**Table 1** details the procedures that CCMPs must comply with, once they have been formulated, to be registered and published on the Cercarbono platform (EcoRegistry) as a new CCMP or migrated from another certification programme.

During the formulation stage, Cercarbono makes the CCMP Project Description Document available for public consultation for 30 solar days on the EcoRegistry website and provides a link on its website to receive public comments. Once the consultation is closed, Cercarbono collects all comments received and generates a compiled document that is part of the CCMP dossier on Cercarbono and EcoRegistry and available to the validating VVB. Cercarbono may take required actions, depending on the nature of the comments received.

**Table 1.** Procedures for the formulation and registration of CCMPs.

Stage, process, status	Action	Documentation	In charge of	Time
Stage: Formulation. Status: In formulation.				
Review of basic client documents and compliance with requirements for publication on the EcoRegistry platform.				
Application for CCMP registration	CCMP holder or developer uploads the required information to the platform.	Contract with Cercarbono.	CCMP.	Maximum six months from the start of the procedure <sup>2</sup> .
		Proof of ownership or tenure of the CCMP <sup>1</sup> area or facility.		
		Power of attorney (if applicable).		
		Mandate orders (if applicable).		
		Declaration of programme change (if migrated).		
		Evidence of withdrawal from the originating programme (if migrated).		
		Project Description Document (version to be reviewed by the VVB).		
		CCMP location (multi-level map if in land use sector), geo-referenced map (shp or kml) and narrative legal boundary document.		
Approval of the formulation	Cercarbono reviews compliance with requirements. Initial review of non-overlapping and non-double counting.	Formulation approval form.	Technical reviewer.	3 days.
Publication of the CCMP			Technical reviewer.	1 day.
Result: CCMP in Formulated status and published in the registry platform.				



<sup>1</sup>At this stage, this document is only required for CCMPs in the land use sector that integrate communities.

<sup>2</sup>If six months are equalled or exceeded at this stage, the CCMP can only use the current versions of the relevant templates and make use of the current versions of the Cercarbono normative documents (protocol, this document, methodologies, and tools), regardless of which ones were in place at the time of initiating this stage.

### 3.2 Public consultation on the CCMP

Once the formulation is approved, the CCMP public consultation will be opened on the Cercarbono website, which will link to the CCMP dossier on the registry platform. The consultation will be open for 30 solar days. The procedure for this stage is presented in **Table 2**.

**Table 2.** Procedures for public consultation on CCMPs.

Stage, process, status	Action	Documentation	In charge of	Time
<b>Stage: Public consultation. Status: In public consultation.</b>				
Review of basic client documents and compliance with requirements for publication on the EcoRegistry platform.				
<b>CCMP public consultation</b>	Cercarbono puts the CCMP information out for public consultation.	Project Description Document (version to be reviewed by the VVB) <sup>1</sup> .	Cercarbono.	30 solar days.
	Cercarbono reviews comments received, stores their compilation in the CCMP dossier in the registry platform, and communicates to the CCMP the required actions.	Comments received in consultation.  Compilation of comments and CCMP actions required (if any).	Cercarbono.	7 business days, depending on complexity of comments.
	CCMP addresses consultation comments and uploads updated documentation to the registry platform.	CCMP documentation updated as required.	CCMP.	Depends on CCMP.

<sup>1</sup>Confidential sections of the Project Description Document (PDD) may be omitted. See **Section 11**.

### 3.3 Validation of the CCMP

In the case of CCMPs that are active in Cercarbono and revalidate their baseline or accreditation period, as well as those migrating from other certification schemes and opting for the separate validation process, there will be an additional explicit step by Cercarbono to approve the **validation**. Details of the validation procedures are presented in **Table 3**.

**Table 3.** Procedures for the validation of CCMPs.

Stage, process, status	Action	Documentation	In charge of	Time
<b>Stage: Validation. Status: In validation.</b>				
Review of validation and compliance documents for approval.				
<b>Registration of validation</b>	The holder or developer of the CCMP fills in the information and uploads the required documentation.	Contract or service order.	CCMP.	Depends on the CCMP.
		Validation calculations.		
		Project Description Document.		
		Validation support documents.		
		Update of validation information in the national registry.		
<b>Signature of the validation</b>	The VVB uploads the validation information and signs the CCMP validation.	Declaration of conflict-of-interest validator.	VVB.	Depends on the VVB.
		Validation findings report (if applicable).		
		Validation report and annexes.		
		Validation statement.		
<b>Validation approval<sup>1</sup></b>	The technical team reviews and approves the CCMP at the validation stage.	Independent validation approval report.	Certifier.	Up to 15 working days.
<b>Result: CCMP in Validated status.</b>				

<sup>1</sup>Only if the CCMP does not do joint validation and verification.

### 3.4 Verifications of the CCMP

Only CCMPs that are active on the EcoRegistry platform or migrating from other certification schemes will be able to conduct the registration and signing of the **verification**. Details of the verification procedures are presented in **Table 4**.

**Table 4.** Procedures for the verification of CCMP.

Stage, process, status	Action	Documentation	In charge of	Time
<b>Stage: Verification. Status: Under verification.</b>				
Review of verification documents and compliance with requirements for the start of certification.				
<b>Verification registration</b>	The holder or developer of the CCMP fills in the information and uploads the required documentation.	Verification calculations.	CCMP.	Depends on the CCMP.
		Verification support documents.		
		Monitoring report.		
		Updating of verification information in national registry.		
<b>Signature of the verification</b>	The VVB uploads verification	Declaration of conflict-of-interest verifier.	VVB.	

Stage, process, status	Action	Documentation	In charge of	Time
	information and signs the CCMP verification.	Verification findings report (if applicable).		Depends on the VVB.
		Verification report and annexes.		
		Verification statement.		
		Verified calculations.		
<b>Result:</b> CCMP in <b>certification</b> status.				

### 3.5 CCMP Certification

At this stage, active CCMPs or CCMPs migrated from other certification programmes will be able to move to this stage of certification. The procedures to be completed by such CCMPs are detailed in **Table 5** below.

CCMPs may choose to apply for validation and verification together or separately. If validation and first verification are performed together, **validation** and **verification** approval will occur during **certification**.

**Table 5.** Procedures for CCMP certification.

Stage, process, status	Action	Documentation	In charge of	Time
<b>Stage: Certification.</b>				
Review of compliance with requirements for certification of mitigation reported during the verified period and issuance of Carboncer.				
<b>Certification</b>	The certifier reviews the validation and verification documentation and generates the certification report. The technical director reviews it and sends the corresponding certificate to the Cercarbono CEO for signature.	The one generated by the developer and by the VVB in validation and verification. Cercarbono certification report. Certificate for signature by the director.	Certifier.	Up to 20 business days.
<b>Issuing and registering the certificate</b>	The Cercarbono CEO signs the certificate, and the credits obtained are registered in the EcoRegistry platform.	Issuance of GHG emission reduction or GHG removal certificate.	Cercarbono CEO.	Up to 5 business days.
	Cercarbono requests the inclusion of the CCMP, where applicable, in the national registry system and verifies compliance.	Update notifications.	Cercarbono and CCMP.	15 days after certification.
<b>Result:</b> CCMP in <b>Active</b> status.				

Once the Certification stage is completed and credits are issued, the CCMP enters **Active** status, indicating that it is in the process of implementation and would eventually apply for future verification, as Cercarbono does not certify CCMPs but their climate change mitigation (GHG removals or GHG emission reductions).

Cercarbono will request project holders and developers to register CCMPs in national registration systems (where applicable) for legal recognition in these contexts.

Finally, other CCMP status may occur, as detailed in **Table 6**.

**Table 6.** Other possible CCMP states.

Status	Action	Documentation	In charge of	Time
Other possible CCMP statuses.				
<b>Completed</b>	Occurs when a CCMP reaches the end of its lifespan or accreditation periods with no possibility to extend them.	Not required.	Commercial Director or designee.	Up to 5 business days.
<b>Cancelled</b>	If a holder or developer decides not to continue the implementation of a CCMP and requests its cancellation, it will be registered as Cancelled in the EcoRegistry platform.	Cancellation request letter.	CCMP.	Depends on the CCMP.
		Certificate of cancellation signed by the Cercarbono CEO.	Commercial Director or designee.	Up to 5 business days.
<b>Withdrawn</b>	If a holder or developer decides to withdraw a CCMP from the Cercarbono certification programme (e.g., for migration to another standard) and requests its withdrawal, it will be registered as Withdrawn on the EcoRegistry platform.	Withdrawal request letter.	CCMP.	Depends on the CCMP.
		Withdrawal certificate detailing the status of the CCMP, and its credits signed by the Cercarbono CEO.	Commercial Director or designee.	Up to 5 business days.
<b>Suspended</b>	Occurs when a CCMP has been sanctioned for non-compliance with programme rules or legal irregularity.	Depends on the case.	Commercial Director or designee.	Depends on the case.
<b>Abandoned</b>	If a CCMP has not performed a verification for more than five years and does not proceed as set out in Section 8.3.18 of the Protocol, Cercarbono will register it as Abandoned on the EcoRegistry platform.	No additional is required.	Commercial Director or designee.	Indefinite.
		Certificate detailing the state of abandonment signed by the director of Cercarbono.		

CCMPs that have reached **Abandoned** status will lose their individual carbon buffer (if any) accumulated to date, irrespective of whether they have continued to monitor or undertake a new validation for reactivation.

## 4 Procedures for reviewing methodological elements

### 4.1 Additionality

The additionality of CCMPs should be initially defined by applying the ***Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives***, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation, during the formulation of the CCMP and subsequently reviewed at different stages of the certification cycle.

The first additionality review must be performed by the VVB in charge of the validation and in the case of CCMPs opting for independent validation (not joint validation and verification), Cercarbono must review additionality during the validation approval stage.

During the implementation of the CCMP, the additionality analysis must be performed when new instances are added in grouped projects and reviewed by the VVB during verifications.

For renewals of the accreditation period, a new application of the additionality tool is required.

On its side, Cercarbono performs an additionality review during validation approval (if independent) or during certification, depending on the stage of the CCMP.

The PDD, monitoring report, validation report, verification report (or joint validation and verification), and certification report templates have specific sections for the submission and assessment of CCMP additionality.

### 4.2 Baseline and project scenarios

The baseline and project scenarios must be submitted by the CCMPs in their PDD and must be reviewed by the VVB in the initial validation as well as in their revalidation, either by renewal of the accreditation period or by the inclusion of new instances in grouped projects.

The PDD, monitoring report, validation report, verification report (or joint validation and verification), and certification report templates have specific sections for the presentation and assessment of both scenarios.

The review of these scenarios should be done in parallel with the review of additionality due to their close relationship.

### 4.3 Eligibility

For CCMPs in the land use sector, the eligibility of their constituent areas must be reviewed by the VVB at their initial validation, as well as at their revalidation, either by renewal of the accreditation period or by the inclusion of new instances in grouped projects. The land use sector templates (PDD, monitoring report, validation report, verification report (or validation and joint verification), and certification) have specific sections on eligibility.

## 4.4 Non-permanence

CCMPs implementing GHG removal activities in the forest land, agricultural, grassland and wetland categories or GHG emission reduction activities in the forest land and wetland categories require the application of **Cercarbono's Tool to Estimate Carbon Buffer in Initiatives to Mitigate Climate Change in the Land Use Sector**, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation. As a result of its application, each credit certification simultaneously generates individual and pooled carbon buffers, the purpose of which is to ensure the permanence of the climate change mitigation represented in the credits issued, given that reversals can occur in this type of CCMP for distinct reasons.

The management of individual CCMP buffers and the collective buffers of the Cercarbono voluntary carbon certification programme is detailed in **Section 7**.

As part of the procedures to ensure the permanence of credits issued, CCMPs shall include in their monitoring reports the tracking and management of the main risks identified in the application of the Buffer Tool, including an analysis of their potential causes, their scale, and relative likelihood of future reversals.

**Table 7** presents a summary of the review processes of main methodological elements in the initial validation, in the validation of the renewal of the accreditation period, in the verifications, and in the certification.

**Table 7.** Summary of review processes of main methodological elements.

Period	CCMP Stage	Additionality	Baseline and project scenarios	Elegibility <sup>1</sup>	Non-permanence <sup>1</sup>	In charge of
Prior to the first period	Design	Initial analysis.	Initial definition.	Initial analysis.	Risk Tool Application.	CCMP.
	Validation	Review.	Review.	Review.	Review.	VVB.
	Validation approval	Review.	Review.	Review.	Review.	Cercarbono <sup>2</sup>
First accreditation period	Implementation					
	Addition of new instances <sup>3</sup>	Review analysis of new instances.	Review.	Review.	Risk Tool Application.	VVB.
	Verifications	NA.	NA.	NA.	Verify reversals and withdrawals of units or participants.	VVB.
	Certifications	Review.	Review.	Review.	Cancelling buffer due to reversals or withdrawal of units or participants <sup>4</sup> .	Cercarbono.
	... end of accreditation period					
Subsequent accreditation periods	Renewal of accreditation period	Full additionality analysis.	Full scenario definition.	NA.	Risk Tool Application.	VVB.
	Implementation					
	Addition of new instances	Review analysis of new instances.	Review.	Analysis of new instances.	Risk Tool Application.	VVB.
	Verifications	NA.	NA.	NA.	Verify reversals and withdrawals of units or participants.	VVB.
	Certifications	Review.	Review.	Review.	Cancelling buffer due to reversals or withdrawal of units or participants <sup>4</sup> .	Cercarbono.

<sup>1</sup>: in CCMP in the land use sector.

<sup>2</sup>: Only in stand-alone validations (not in conjunction with verifications).

<sup>3</sup>: In grouped projects, during verifications.

<sup>4</sup>: If applicable.

## 5 Carboncer procedures

For climate change mitigation actions to be real and effective, it is necessary to ensure compliance with the principles of transparency and environmental integrity of the certified carbon credits (“Carboncer”, in Cercarbono) generated by the CCMPs.

This section includes all the procedures that Cercarbono has established for the Carboncer during the full life cycle of the CCMPs.

In this sense, Cercarbono focuses its efforts on cooperating in 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 the national climate strategies established in the different countries participating in the carbon market becomes evident, to achieve the objective of preventing double counting of carbon credits emitted.

### 5.1 Issuance

The issuance of the Carboncer is part of the Cercarbono certification stage (*Figure 2*). CCMPs must have successfully completed the formulation, validation, and verification stages, in addition to the internal CCMP stages of design, implementation, and monitoring.

For the issuance of the Carboncer, the CCMP certifier issues a **Certification Report**, which considers the main elements contained in the PDD, in the monitoring report, and in the validation (when applicable) and verification reports. The supporting documentation and additional information that ensure compliance with the climate change mitigation actions contemplated in these initiatives is also reviewed.

During the review process, the certifier may identify facts that need to be documented, justified, or corrected, mainly because they go against the activities proposed by the CCMPs. These findings must be notified to the CCMP holders or developers or to the 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 and that the different corrections identified have been made, the certifier issues the duly completed and signed report.

Once the report has been issued, the Carboncer certificate is also issued, including the allocation of serial numbers for each tCO<sub>2</sub>e removed or reduced by the CCMP. This certificate lists the number of Carboncer issued by EcoRegistry under a unique serial number, the indefinite validity of the Carboncer, the total duration of the CCMP, and the VVBs that validated and verified it. In the case of land use CCMPs, serial numbers are also generated corresponding to the carbon buffer for GHG removals or GHG emission reductions achieved.

This certificate is signed by the Cercarbono CEO, stating that the certification report has been completed.

Both the certification report and the carbon credit issuance certificate are publicly available on EcoRegistry's website.



To generate the Carboncer emission certificate, the certifier must confirm the information related to the amount of credits per year and their eligibility in the registration platform. Thus, Cercarbono ensures that the carbon credits are correctly qualified according to their suitability for the intended voluntary offset schemes or programmes.

## 5.2 Registration

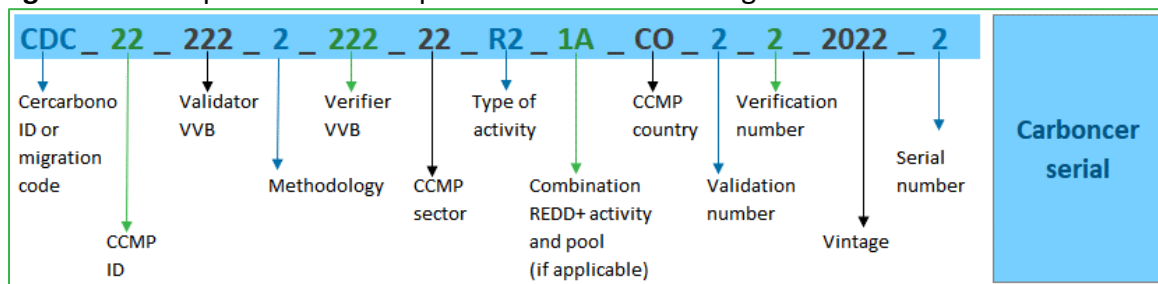
The development of a transparent market requires unbiased information through the implementation of registry processes and systems that publish the correct information for each step. Users must be able to recognise all transactions and traceability of carbon credits, e.g., where they come from, how they have been traded and who is the final beneficiary of each carbon unit. Cercarbono ensures this through its *blockchain*-based registry platform, where CCMP holders enter the information on their mitigation initiatives required by Cercarbono's voluntary carbon certification programme.

In EcoRegistry, carbon units are also registered and issued through Cercarbono-approved reporting flows. The total volume of carbon credits supported by the certification, which corresponds to the total volume of carbon credits issued by Cercarbono, is issued, and linked to the CCMP registration in the registry platform.

EcoRegistry securely guarantees the issuance, tracking, and transfers of all Carboncer, in accordance with the principle of transparency and avoiding double counting. It also makes public the information necessary for users to be able to recognise the origin, traceability, and final beneficiary of the credits.

Information on each CCMP is always available on the EcoRegistry website ([www.ecoregistry.io](http://www.ecoregistry.io)). All CCMPs are listed with their general information as well as the supporting documentation for each stage. Once credits are generated, the accounting table of each CCMP can identify the credits issued, available, transferred, and retired, so that anyone can access this information. The system provides a unique serial number for each tonne of GHG removed or GHG emissions reduced. The serial contains all relevant information on the CCMP, as shown in **Figure 3**. The corresponding coding of sectors, activity type and combination of REDD+ activity and pools (where applicable) is presented in **Figure 4**.

**Figure 3.** Description of the components of the serial assigned to each Carboncer.



**Figure 4.** Coding of sectors, activity type, and combination of REDD+ activity and pools (if applicable).

Sector	Activity type	Carbon pool ↓	REDD+ Activity*			
			1. Deforestation	2. Forest degradation	3. Forest carbon enhancement	4. Sustainable forest management
1. Power generation	R1: GHG removal	A: Above-ground biomass	1A	2A	3A	4A
2. Energy distribution	R2: GHG emission reductions due to energy efficiency	B: Belowground biomass	1B	2B	3B	4B
3. Energy demand	R3: GHG emission reductions from fuel or feedstock change efficiency	C: Dead wood and litter	1C	2C	3C	4C
4. Manufacturing industry	R4: GHG emission reductions by avoidance of GHG emissions	D: Wood products	1D	2D	3D	4D
5. Chemical industry	R5: GHG emission reductions from destruction of GHG emissions	E: Soil organic carbon	1E	2E	3E	4E
6. Construction	R6: GHG emission reduction from renewable energy					
7. Transport	R7: GHG emission reductions from low-carbon electricity					
8. Mining and production						
9. Metal production						
10. Fugitive fuel emissions						
11. Fugitive halocarbons/sulphur hexafluoride emissions						
12. Waste management						
13. Forestry						
14. Agriculture						

\*Other codes apply for other activities in the land use sector or XX for other sectors.

### 5.3 Retirement

In EcoRegistry, the user who holds a general or developer account type and has the respective entitlement (either owned or delegated), can use the GHG removal or GHG emission reduction<sup>2</sup> certificate to be retired on behalf of the end-user of the Carboncer.

Retirement is the permanent allocation of an amount of certified carbon credits in favour of an end-beneficiary, i.e., a carbon credit can only be retired once; it cannot be re-circulated, it is deducted from the total available certified credits of the initiative so that it cannot be used twice.

To make retirements, the user who has custody of the carbon credit must log in with their username and password to the platform and click on the option to retire certificates. There they must enter the following information:

- CCMP from which carbon units are to be removed.
- Year in which the GHG removal or GHG emission reduction is generated, referred to as *Vintage* in EcoRegistry.
- Amount of carbon credits to be retired.
- Reason for retirement: voluntary offset, carbon tax, or another specific offset scheme.
- Language of the certificate.
- End-user information: country of location, name, document type, and document number.

<sup>2</sup> Often policy frameworks highlight only the GHG emission reduction activity without further elaborating into the differences that exist within this climate change mitigation outcome. Thus, actions such as renewable energy, energy efficiency, and fuel switching efficiency listed under the GHG emission reduction activity and CCMP activities that integrate GHG avoidance, displacement, or destruction are considered as GHG emission reductions. However, Cercarbono sets out the differences that exist between these CCMP actions or activities, which will be highlighted (where applicable) in the issuance of carbon credits earned under a GHG emission reduction.

- Taxpayer information, if applicable: country of location, name, document type, and document number.
- Entry of the verification code that is sent to the email to conduct the transaction.

The retirement certificate that is issued contains the following information:

- Certification programme.
- Date of retirement of the Carboncer.
- Name and ID of the CCMP.
- Name and ID of the CCMP holder.
- Number of Carboncer withdrawn.
- Serials of the recalled Carboncer.
- Period or vintage of the recalled Carboncer.
- Company name and company identifier of the taxable person for carbon tax exemption purposes.
- Name or company name and tax identification number, or code of the end user of the Carboncer for the purposes of voluntary offsetting or other market mechanisms.
- CCMP accreditation period.
- Stamp of the intended use of the retired certificates.
- CCMP retirement certificate ID.
- QR code for information authentication.

This Carboncer retirement certificate is generated in pdf format, electronically signed, and can be printed without losing its authenticity, as soon as it is verified against the original issued electronically by EcoRegistry, which is accessed at the email address provided by EcoRegistry, using the verification code assigned by EcoRegistry.

The EcoRegistry registry platform transparently documents the retirement process of each CCMP's carbon credits. It publicly shows the number of certificates issued, retired, and available for each year in which they were generated, as well as indicating, depending on the year of GHG removal or GHG emission reduction, the eligibility of the credits for the compliance scheme where the Carboncer can be used.

## 5.4 Transfer

The transfer process consists of the transfer of a certain amount of carbon credits between accounts registered in EcoRegistry. This process involves changing the account holding the Carboncer. The transfer functionality allows the transfer dynamics of the carbon market to be reflected in the registry, ensuring the traceability of the information.

The transfer of Carboncer is done automatically under a self-management logic by general account or developer type users (where applicable). To do this, the user who owns the carbon credit must log in with their username and password to the platform and click on the **Transfer certificates** option. There they must enter the following information:

- CCMP from which carbon credits are to be transferred.
- Period or *vintage* of the carbon credits to be transferred.
- Amount of carbon credits to be transferred.
- Selection of the account to which the user is going to transfer.
- Verification code to be sent to the mail to conduct the transaction.

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

- Type of transaction: sending or receiving carbon credits.
- CCMP generating the carbon credits.
- Serial transferred.
- Amount of carbon credits transferred.
- Interaction user of the transfer.
- Date of the transfer.

Each transfer and its information, including the holders of each carbon unit, is traceable by the platform through *blockchain* technology. Historical transfer reports can be generated automatically by the registry administrator.

## 5.5 Cancellation

This is the process where credits registered on the Cercarbono registration platform are disabled from performing any of the procedures that Cercarbono has established to implement with the Carboncer before the credits are withdrawn.

Cancellation of credits is defined by Cercarbono according to the situation at hand. Situations in which a Carboncer cancellation is required, and the due procedure are presented in **Table 8**.

**Table 8.** Situations requiring cancellation of Carboncer.

Situation	Action	Procedure
Conversion from Carboncer to another standard.	The holder of the credits must make the request to Cercarbono.	The holder must send an email to <a href="mailto:info@cercarbono.com">info@cercarbono.com</a> requesting the conversion including the following information: <ul style="list-style-type: none"> <li>- Name of the CCMP.</li> <li>- CCMP ID in EcoRegistry.</li> <li>- Number of credits to be cancelled with their respective serial numbers.</li> <li>- Letter of acceptance of the cancellation by the holder.</li> </ul>
Migration of a CCMP from Cercarbono to another standard with available credits.	The CCMP holder must make the request to Cercarbono.	The holder of the initiative must send a formal letter to Cercarbono requesting the migration of the CCMP from Cercarbono to another standard, clarifying the need for the cancellation of the credits. The letter must be duly signed by the holder.

Situation	Action	Procedure
Double counting event.	Cercarbono notifies the CCMP holder.	In the event of double credit accounting of a CCMP, Cercarbono, within the options of compensation mechanisms, may evaluate the possibility of cancellation of such credits, which will be duly communicated to the holder of the CCMP.

If credits were previously transferred to other accounts, it is not possible to request cancellation. Mitigation results allocated to the Cercarbono buffer cannot apply for this procedure.

## 5.6 Carboncer credit conversion

This process consists of converting carbon credits obtained from GHG removal or GHG emission reduction activities, which have been cancelled and transferred from a standard or certification scheme to Cercarbono by migrating the climate change mitigation initiative to the Cercarbono registry or without such migration.

Only credits that have not been traded under the registry of the standard or certification scheme from which they originate can be converted to Carboncer. The conversion of credits generated in another standard or certification programme is studied on a case-by-case basis, as the verification event under which they were generated (as well as relevant supporting documents), the certification programme from which they originate, the VVB in charge of the verification and other relevant elements of the CCMP are reviewed in depth.

Following this study, the exact amount of carbon credits (indicating the vintage of the results of the CCMP activity) that can be converted to Carboncer through EcoRegistry by external transfer is determined.

Cercarbono ensures that this process does not generate double counting by guaranteeing full compliance with the procedures and steps defined here.

When credit conversion processes are conducted without the migration of the originating programme or project, the Cercarbono registration platform will indicate that the credits are registered, but not the programme or project.

### 5.6.1 Requirements

The requirements for the conversion of credits are listed below:

- **Procedures of the originating standard or programme:** the standard or programme from which the credits originate must have policies and procedures for the cancellation of credits to ensure that double counting does not occur.
- **Sectors:** credit conversion is accepted in all sectors enabled in the Cercarbono certification programme.
- **Enabled standards or programmes:** the standards or certification programmes from which credits can be converted are the following:

- American Carbon Registry.
- BioCarbon Registry.
- CDM.
- Climate Action Buffer.
- Gold Standard.
- The Climate Registry.
- Verified Carbon Standard.

The credits to be converted must have a recent certification from the originating standard or programme indicating:

- The standard or programme under which the credits were certified.
- The name of the mitigation initiative from which they originated.
- The type of activity of that mitigation initiative (GHG removal or GHG emission reduction).
- The number of credits from the programme or project that have been issued, traded, and available.
- The vintage years and serial numbers of the credits to be transferred.
- The cancellation and transfer of credits including, if applicable, the transfer of the carbon buffer associated with those credits, with their respective serial numbers.
- The monitoring and verification reports supporting the issuance of the credits to be converted.

In the case of conversion of credits from more than one CCMP, separate applications must be submitted for each project.

### 5.6.2 Application and process

The conversion request, together with the supporting documentation, must be initially reviewed by the Cercarbono secretariat, and subsequently by the technical team in charge of certifications, who analyse the technical conditions of the verification of the proposed credits and determine whether it is viable. To this end, the technical team may require additional documentation or answers to specific questions.

If the conversion is approved, the Cercarbono registry assigns serial numbers to the converted claims, and separately, if applicable, for the buffers associated with those claims. The converted buffers will be collective buffers in Cercarbono.

In summary, the steps defining the conversion of credits to Carboncer are presented in **Table 9**.

**Table 9.** Steps in the conversion of credits to Carboncer.

Stage	Description	In charge of	Time
<b>Cancellation</b>	The holder or holder's holder or proxy of the carbon credits must apply to the standard or programme or registry to cancel the carbon credits.	Holder or representative.	Depends on the standard or programme of origin.

Stage	Description	In charge of	Time
<b>Application to Cercarbono</b>	The completed form <i><b>Application for Conversion of Carbon Credits from Other Standards or Programmes to Cercarbono</b></i> , available at <a href="http://www.cercarbono.com">www.cercarbono.com</a> , section: Documentation, must be submitted. Once the form is completed, the formal request is sent to Cercarbono by sending an email to <a href="mailto:info@cercarbono.com">info@cercarbono.com</a> attaching the form and the monitoring and verification report corresponding to the credits.	Holder or representative.	Depends on the holder of the credits.
<b>Review of documentation</b>	The Cercarbono secretariat oversees checking that the minimum parameters for the evaluation of the application are met. Once they are met, the secretariat is responsible for sending it to the technical department.	Secretariat and technical area.	2-3 days.
<b>Evaluation of the application</b>	The technical area analyses and assesses the feasibility of converting the credits to Carboncer.	Technical area.	4 days.
<b>Response to application</b>	The technical area sends a response to the holder or representative approving or disapproving the conversion of the credits.	Technical area.	1 day.
<b>Creation of account on registration platform</b>	An account is created for the holder or representative in EcoRegistry.	Cercarbono registry administrator.	4 days.
<b>Certification and issuance of credits</b>	The technical area generates the certification and issuance of the credits, as well as the documentation of the process.	Technical area.	1 day.
<b>Registration of credits</b>	EcoRegistry registers the credits in the registration platform.	EcoRegistry.	1 day.

## 5.7 Changing the destination of carbon credits

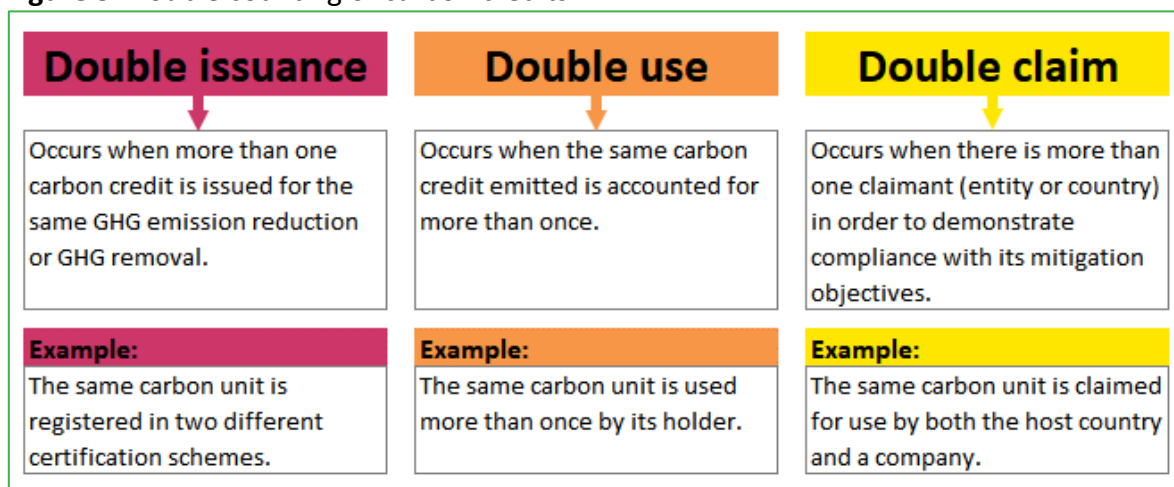
If a CCMP wishes to change the destination of credits earned or to be earned, it must check the considerations in [Section 6](#).



## 6 Double counting

Double counting is a practice where carbon credits generated by CCMPs are counted or claimed more than once, which represents a deviation from the optimal use of resources for climate change mitigation, a situation that certification schemes such as Cercarbono must control and avoid. Double counting of credits is often represented by double issuance, double use, and double claiming (see [Figure 5](#)). It is therefore necessary to understand them separately, as the prevention mechanisms implemented in each case are different.

**Figure 5.** Double counting of carbon credits.



### 6.1 Mechanisms to avoid double issuance

#### 6.1.1 Available information on the holder and the location of the CCMP

Whenever a CCMP is registered, all the owners of the CCMP must be identified in accordance with the PDD supporting information, together with the exact location of the areas or operation units that make up the CCMP in either Shape or kml format.

The information on ownership and authority for the development of the CCMP is reviewed by the VVB in the validation and verification processes and, in the case of projects in the land use sector that involve communities, this information is also reviewed in detail by Cercarbono in the formulation stage.

The ownership of carbon credits is always defined in the certificates of emission and the certificates of retirement.

#### 6.1.2 Contractual declaration of the CCMP holder

By means of a contract signed between the two parties (CCMP holder and Cercarbono), the holder declares that the CCMP is her/his legitimate and exclusive property. Additionally, she/he declares that (at the time of applying for certification and subsequent registration of the GHG removal or GHG emission reduction certificates), she/he is not aware that:



- These have been, are being, or will be certified or registered in other registry systems.
- Concurrent benefits have been obtained from them contrary to the law.
- They are being used for multiple accounting purposes to obtain additional benefits.

### 6.1.3 Review of CCMP status in other certification schemes

As part of the CCMP registration approval process, Cercarbono performs a non-overlap check with projects registered in other registration platforms and performs a check to ensure that the CCMP is not registered in another registry, information that must also be reviewed by the VVBs in the validation and verification processes.

This check should include that CCMPs are not registered under other environmental offset schemes that could involve double counting.

## 6.2 Mechanisms to prevent double use

A robust registry system or platform is a fundamental tool to ensure accuracy in the accounting of mitigation actions and to prevent the risk of double counting. Cercarbono uses the EcoRegistry registry platform to securely guarantee the different Carboncer procedures.

Carbon credits certified by Cercarbono are only issued once. This means that a given credit can only be used in the framework of a compliance scheme (national or international), as assessed in the certification process.

EcoRegistry works efficiently by allowing the user to enter information on the destination of the credits. This is how Cercarbono issues its credits specifying their final use in national, corporate, or independent mitigation initiatives, such as currently the carbon tax, ETS Mechanisms and own, independent, or other voluntary purposes.

Dual use is also avoided using the EcoRegistry platform, as when a carbon unit is removed from the platform, the token<sup>3</sup> representing that unit within the *blockchain* goes to a *burn address*, i.e., an inaccessible place to take them out of circulation.

All this is backed up by the assignment of a unique serial number to each carbon credit, which is assigned by the EcoRegistry platform, thus ensuring that no double use of these credits is generated.

The EcoRegistry registry platform publicly indicates within the retired certificate information of each CCMP whether a given offset credit has been qualified by the certification programme for use under a climate change mitigation or offset scheme.

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<sup>3</sup> These are units of value, which represent carbon credits in a digital form.

### 6.3 Mechanisms to avoid double claims

The tools established to avoid double-claiming are primarily intended to be used under climate change mitigation and compensation plans or schemes that involve several countries in their development and end-use.

In the scenario under which a country with established national mitigation targets operates at the same time as international compliance schemes, there is the distinct possibility of double-claiming occurring, because credits can be transferred for use within the country's commitments and used at the same time in meeting the targets of a carbon scheme.

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

Cercarbono requests all CCMP participants or holders wishing to be part of an offset scheme where double-claiming is possible, a written statement from the host country where the GHG removals or GHG emission reductions occurred.

The request is for the host country to issue a statement authorising that carbon credits certified by Cercarbono can be used under a certain compliance plan and stating that they will not claim the associated GHG removals or GHG emission reductions to account for them in their mitigation targets, which will be linked to the information provided by countries regarding Nationally Determined Contributions (NDCs) and the need for the application of corresponding adjustments.

The host country declaration must be submitted in written form to Cercarbono before the CCMP holder requests the retirement of credits, otherwise it will not be possible to include them in the end-use options of compliance plans that require them. This declaration will be made publicly available on the EcoRegistry platform.

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

Written host country declarations should, inter alia:

- Specify the CCMP with name and identification.
- Demonstrate that the CCMP is in the authority of the country issuing the declaration.
- Specify the voluntary certification programme in which the CCMP is enrolled.
- State the period (years) of GHG removals or GHG emission reductions that are allowed, as well as identify the periods in which NDC targets are included.

- Establish the amount of GHG removals or GHG emission reductions for which the declaration applies.
- Determine the CCMP activity(ies) covered by the NDC targets.
- Specify the scheme, mechanism, or programme under which GHG removals or GHG emission reductions that will not be included in national accounting will be used.
- Ensure that the country will not use GHG removals or GHG emission reductions for national accounting reporting.
- Describe the corresponding adjustments to be implemented in the accounting, where applicable.
- Include any additional restrictions that the host country considers necessary to support the transaction.

As a precautionary mechanism, Cercarbono ensures that the information needed by countries to understand whether a CCMP's activities (GHG removals or GHG emission reductions) are covered by NDC targets is publicly available and thus facilitates the implementation of corresponding adjustments through its registry system.

Cercarbono is willing to adjust its procedures and requirements with respect to each country's NDCs and the periods that apply to those targets, as well as to synchronise with national government decisions. However, it is important to clarify that it is only possible to accept credits under a compliance plan in cases where all information related to the use of such credits is available and where the consents of all stakeholders are submitted. Likewise, Cercarbono is not responsible for the implementation of the corresponding adjustments, although it supports all the necessary information for countries to make them.

To ensure that countries have correctly implemented the corresponding adjustments, Cercarbono will rely on United Nations Framework Convention on Climate Change (UNFCCC) Update Reports and National Communications on Climate Change.

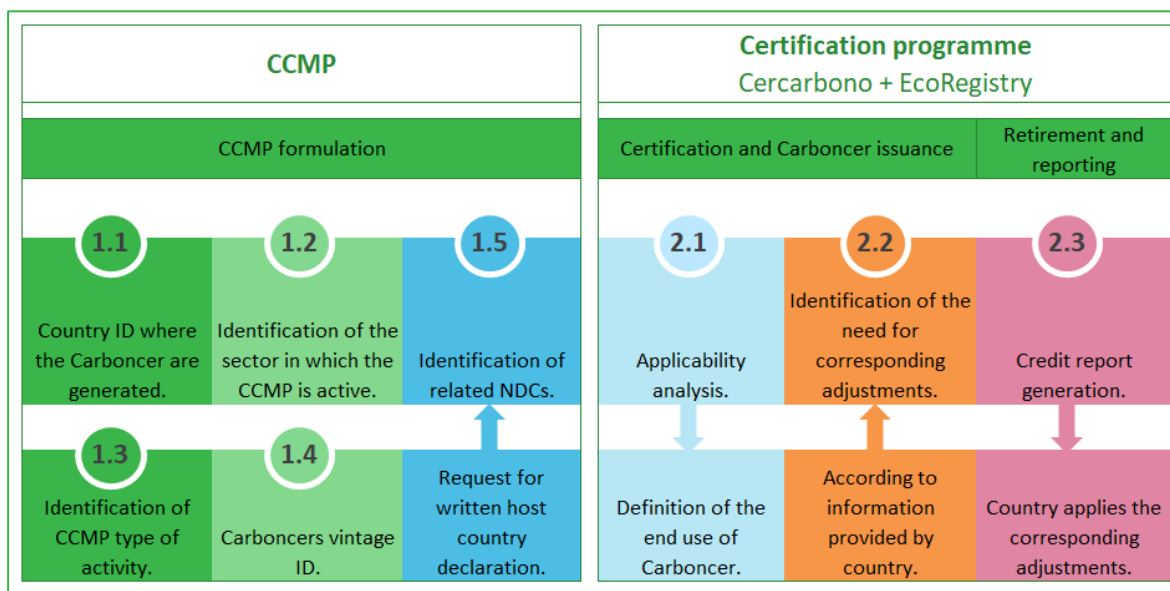
### **6.3.1 Attributes assigned to carbon credits**

The main attributes of the serial numbers assigned by the registry system, which facilitate the process of identifying offset credits to avoid double claiming, are the identification of the country where the CCMP was developed, and the year associated with the occurrence of the GHG removal or GHG emission reduction.

### **6.3.2 Definition of the use of credits**

It is necessary to comply with guidelines and procedures that ensure the identification and correct management of activities that lead to the non-occurrence of a double claim; therefore, all CCMPs that wish to use their credits in international compliance schemes operating under an emissions trading system must comply with the process presented in **Figure 6**. The analysis of compliance with the guidelines and criteria ends when the CCMP is certified, but can be done later, if necessary, due to delays in country reporting or another force majeure.

**Figure 6.** Process of defining the use of credits with the need for corresponding adjustment.



**Points 1.1 to 1.4. Identification of the country, sector, type of activity, and years in which the Carboncer was generated:** when a CCMP holder registers an initiative, the registration system - EcoRegistry - assigns these attributes to the serial numbers that the certified credits will have. This information is public within each project's file in the registration platform.

**Point 1.5. Identification of related NDCs according to the type of CCMP:** if the CCMP intends to apply its credits to any compliance plan, it must statement them before the programme or project is certified. Supported by the guidelines established by the certification programme, the CCMP must identify whether the GHG removals or GHG emission reductions associated with a carbon credit are covered by a communicated target in the NDC of the country where the credits were generated. If covered it is necessary to submit, together with the CCMP documentation, the host country's written declaration, as well as information related to the sectoral scope of the CCMP activity, geographical coverage and the GHGs that were measured in the GHG removals or GHG emission reductions.

**Point 2.1. Applicability analysis within the certification process:** in the process of certification and issuance of carbon credits, Cercarbono assesses the compliance level of these credits to correctly allocate their potential end-use. This ensures that the Carboncer can only be used under compliance plans or markets duly assessed and approved by Cercarbono.

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

**Point 3.1. Credit reporting:** once it has been verified in the retirement process that the offset associated with GHG removals or GHG emission reductions occurred within the applicable target period of a given country's NDC, and that the retirement is clearly identified, irreversible, and permanently assigned to an end-use, it is at this point those countries must apply the corresponding adjustments.

In the annual reports and in the information communicated on its website, Cercarbono will make publicly available the projects and credits that submitted written host country declarations, with the intention of following up on the need for countries to apply the corresponding adjustments. This follow-up is because the corresponding adjustments are made after the retirement of the credits.

### 6.3.3 Procedures for the occurrence of double counting

If double counting is identified, Cercarbono, through its registry, defines procedures to cancel, or block double-claimed offset credits and immediately informs the actors involved.

Depending on the situation and the seriousness of the occurrence, the Cercarbono board of directors defines the sanction to be applied:

- **Minimum sanction:** cancellation or blocking of carbon credits that were subject to double counting.
- **Moderate sanction:** forced compensation, whereby the registry system takes a certain amount of carbon credits, defined by Cercarbono, to compensate for the occurrence of double counting.
- **Severe sanction:** invalidation of the entire CCMP.
- **Maximum sanction:** in addition to the invalidation of the full CCMP, the CCMP holder is permanently disqualified from registering a CCMP with Cercarbono.

For minimum and moderate sanctions, the Cercarbono board may request additional actions from the CCMP holder to help compensate for the occurrence of double counting.

Depending on the board's determination, the user's access to the platform may be blocked or conditioned to be authorised by Cercarbono for any movement on the platform.

All procedures are focused on preventing double counting, but if double issuance or double use of previously traded credits should occur, Cercarbono will bring enforcement actions against the holder involved with the sole purpose of compensating the damage caused to the buyer of the credits.

Cercarbono is building a report to the countries in which CCMPs registered in the programme are implemented, so that they can apply the corresponding adjustments and is waiting for the necessary mechanisms to be implemented to avoid double counting and act accordingly. In the event of a double claim, Cercarbono will assess the case and consider what action is necessary if it is identified that the corresponding adjustment for a particular CCMP was not made. Initially, Cercarbono will seek to resolve accounting discrepancies

directly with stakeholders. If necessary, carbon credits that were claimed twice may be momentarily invalidated, pending a thorough assessment of the specific case.

## 6.4 Overlaps

As part of the validation process of CCMPs in the land use sector, the VVB shall review the CCMP for overlaps with other land use CCMPs. In the case of REDD+ projects, the VVB shall check for non-compatible overlaps with another REDD+ project or other REDD+ results-based payment programme, i.e., a simultaneous overlap of the area (partial or total), of some or all the REDD+ activities contemplated and of the crediting period.

As part of the certification process, Cercarbono also conducts a review of possible CCMP overlap situations by following the steps below:

- 1) Consultation in the Cercarbono information and registry system (website and EcoRegistry platform).
- 2) Consultation in the National Emission Reduction Register of the country where the CCMP is being developed.
- 3) Search the repository of information on forest reference emission levels (FREL) submitted to the UNFCCC or results-based payment schemes of the Forest Carbon Partnership Facility (FCPF), *Biocarbon Fund*, *REDD Early Movers (REM) Programme*, *Green Climate Fund (GCF)*, and the climate action reporting pages of the German, Norwegian and UK governments.
- 4) Consult the *Ecosystem Market Place* project database.

In the case of non-compatible overlap between two REDD+ projects, the second project to be formulated will be unviable if the first project is registered in the national registry system in the implementation phase or is registered and verified in the Cercarbono registry.

## 6.5 Conflict resolution for overlaps

If Cercarbono detects overlapping situations between projects already formulated, Cercarbono will invite the CCMPs that are in overlap to resolve their differences directly among themselves, to determine which of them has the authority over the area, activities, or period in dispute.

If the CCMPs do not reach an amicable solution, they may go to the competent authorities to settle the differences or put the situation on hold.

If only one of the CCMPs has already certified credits involving a disputed area, activity, or period, these credits will remain valid, but the procedures set out in [Section 7.3](#) may apply.

If for some circumstance “overlapping” credits have been issued for both CCMPs, both amounts of credits will be backed up by first allocating individual buffers from both projects and equally (if any) or collective buffers if there are insufficient individual buffers. The buffer amount allocated to compensate for the overlap situation will be deducted from the future certifications of the CCMPs involved (from non-overlapping areas). If the overlap situation

is resolved in favour of one of the two CCMPs or partially in favour of both CCMPs after the buffer allocation, the buffer will be reallocated to the Cercarbono carbon buffer.

In any case, the disputed area, activities, or period cannot be verified or certified until the dispute is resolved.

## 6.6 Exchange of information with other registries

The Cercarbono registry (EcoRegistry) has web services for automatic connections to other registries. Web services use a combination of communication protocols and standards to transfer information between two independent technology platforms.

Through this information exchange, EcoRegistry can expose the information associated with the CCMPs that are registered, their specific characteristics, and the amounts of credits that are certified, transferred, retired, and cancelled. This interface has public query options, in which public CCMP information is provided, and has an option that is used when another platform wishes to connect. Connections to other platforms must have the confidentiality documentation in place, so that detailed account information, credit balances, and end-user information can be shared.

EcoRegistry is currently connected to the following platforms:

- **Climate Warehouse**: an international platform that seeks to unify all information on GHG removal and GHG emission reduction initiatives. This platform will have traceability of carbon credits and is powered by the World Bank.
- **EMA**: transactional registry platform that centralises information from multiple national and international registries of environmental assets. This platform is powered by XPAN-SIV and has a direct connection to CBL Markets to execute the buying and selling of carbon credits.
- **ClimateTrade**: Marketplace-style platform for buying and selling carbon credits. Through this system, users can publish their project information and credits for sale and buying users can purchase credits for immediate retirement generation.



## 7 Carbon buffer management

Land use CCMPs that implement GHG removal activities in the forest land, cropland, grassland, and wetland categories or GHG emission reduction activities in the forest land and wetland categories require the application of the *Cercarbono's Tool to Estimate Carbon Buffer in Initiatives to Mitigate Climate Change in the Land Use Sector*, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation. As a result of its application, each credit certification simultaneously generates individual and pooled carbon buffers, the purpose of which is to ensure the permanence of the climate change mitigation represented in the credits issued, given that reversals can occur in this type of CCMP for distinct reasons.

This buffer is accumulated as CCMPs are verified and their individual buffer is retained until release (if it occurs) or indefinitely (in the case of CCMPs that are abandoned before the end of their lifespan or that have reversals in the mitigations reached).

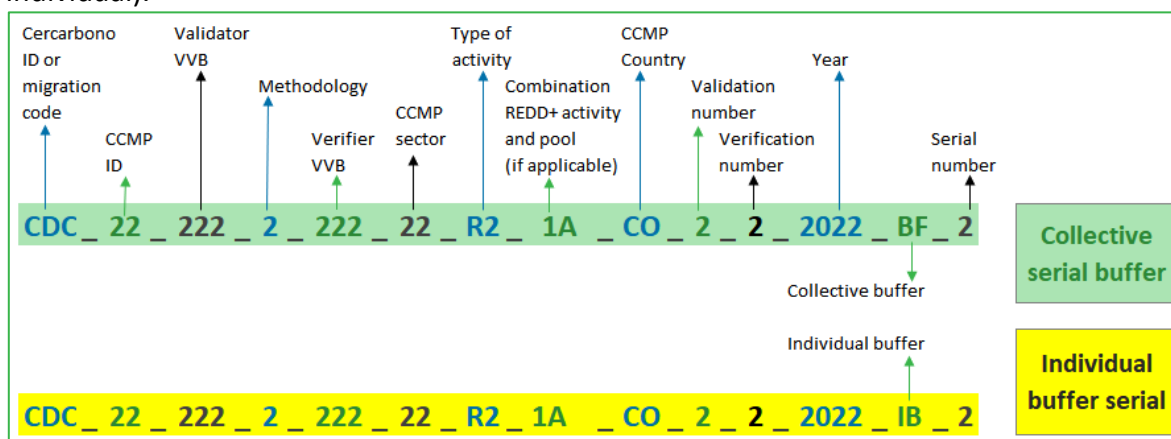
### 7.1 Carbon buffer accounting

Until the entry into force of version 3.1 of the Protocol, Cercarbono retained a pooled carbon buffer equivalent to 15 % of the credits emitted in the CCMP in the land use sector. From version 3.1 onwards, the collective buffer was set at 5 %.

Amounts held in verifications as a **collective buffer** are registered with an internal identification, which allows accounting and tracking, but do not belong to any CCMP and will not be credits that can be issued.

At the CCMP certification stage, when generating the credits obtained in the monitoring periods, serials corresponding to the individual and collective carbon buffers are also generated. These serials have a similar structure to the credit serials, as shown in *Figure 7*, and are registered in the programme's registration platform.

**Figure 7.** Description of the serial components allocated to each carbon buffer (pooled and individual).

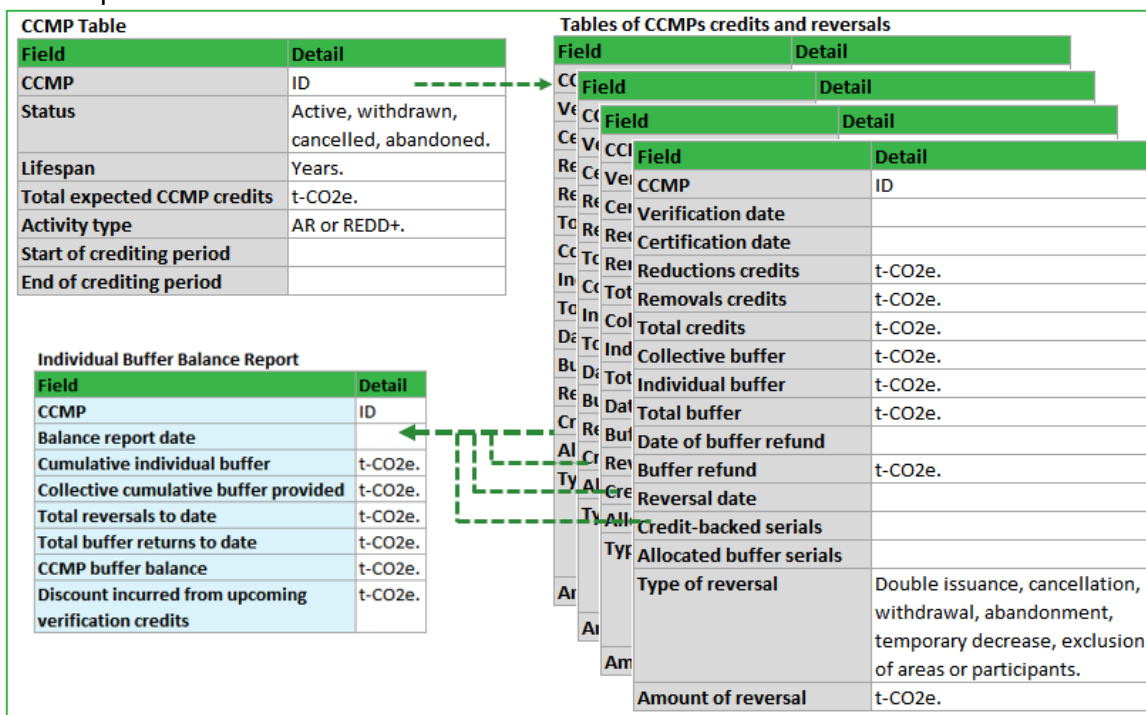


To properly manage the programme's carbon buffer, Cercarbono has an accounting system that keeps detailed accounts of all transactions related to the issuance of credits in the land



use sector and their respective buffers, as well as buffer allocations to offset reversals occurring in the CCMPs. **Figure 8** presents the basic structure of the buffer database and its relationship to an individual CCMP buffer balance report.

**Figure 8.** Buffer database structure, table relationships and an individual CCMP buffer balance report.



The accounting system also generates a 12-parameter report to indicate the degree of robustness and maturity of the overall buffer of the Cercarbono voluntary certification programme. For more details, please refer to the *User's Guide of Cercarbono's Carbon Buffer Accounting System*<sup>4</sup>.

## 7.2 Periodic evaluation of carbon buffer performance

Periodically, every two years from the fifth year of operation of the Cercarbono voluntary certification programme (2022), Cercarbono assesses the performance of the carbon buffer, considering the total number of CCMPs that required the carbon buffer, the amount of credits issued (over the period and cumulative), the size of the pooled carbon buffer, the sum of individual carbon buffers, and the amount of GHG mitigation reversals (over the period and cumulative), as well as an analysis of CCMP performance in terms of planned and actually reached mitigations, the number and impact of CCMPs with delayed verification processes, or that have been abandoned before the end of their lifespan or

<sup>4</sup> Under construction.

accreditation period, and an analysis of the risk factors that contributed to the lower performance that some CCMPs may have had.

The buffer performance analyses are publicly available and serve as the basis for adjusting subsequent versions of the Buffer Tool, the number and weighting of risk, and mitigation indicators, and the percentages of carbon buffer required by CCMPs to ensure the permanence of credits in the land use sector issued by the programme.

The performance analyses include the twelve metrics for measuring the robustness and maturity of the overall carbon buffer. As an internal programme process, which is not used for public reporting, a ranking of CCMPs with the highest reversal risks is also generated.

Based on performance, it is possible that the pooled carbon buffer to be retained in the future may be adjusted upwards or downwards for new CCMPs. In no case will the risk or buffer analyses requested from programmes or projects be retroactive; however, CCMPs will be required to apply the most recent version of the Buffer Tool at each verification.

### 7.3 Reversal management

In CCMPs in the land use sector, reversals of the mitigation reached can occur due to several factors.

Event	Action
Subsequent finding of double issuance.	Allocation of individual (or collective) buffer to credits issued. Application of sanctions according to <a href="#">Section 6.3.3</a> .
Cancellation of the CCMP.	Irrecoverable loss of individual buffer (if any). Allocation of individual (or collective if necessary) buffer to credits issued.
Withdrawal from the CCMP.	
Abandonment of the CCMP.	
Temporary decrease of carbon stocks below the level already accredited.	Allocation of individual (or collective if necessary) buffer to credits issued. Offsetting of used buffers against future CCMP certifications.
Exclusion of areas or participants.	Deduction of an amount equal to the credits earned by areas excluded from the mitigation total reached by the CCMP during the monitoring period.

In CCMPs in the land use sector, especially in GHG removal projects subject to planting and harvesting, it is normal for temporary decreases in carbon stocks to occur due to harvesting, fire, pests, and other factors. These decreases are usually temporary and recover in the long term.

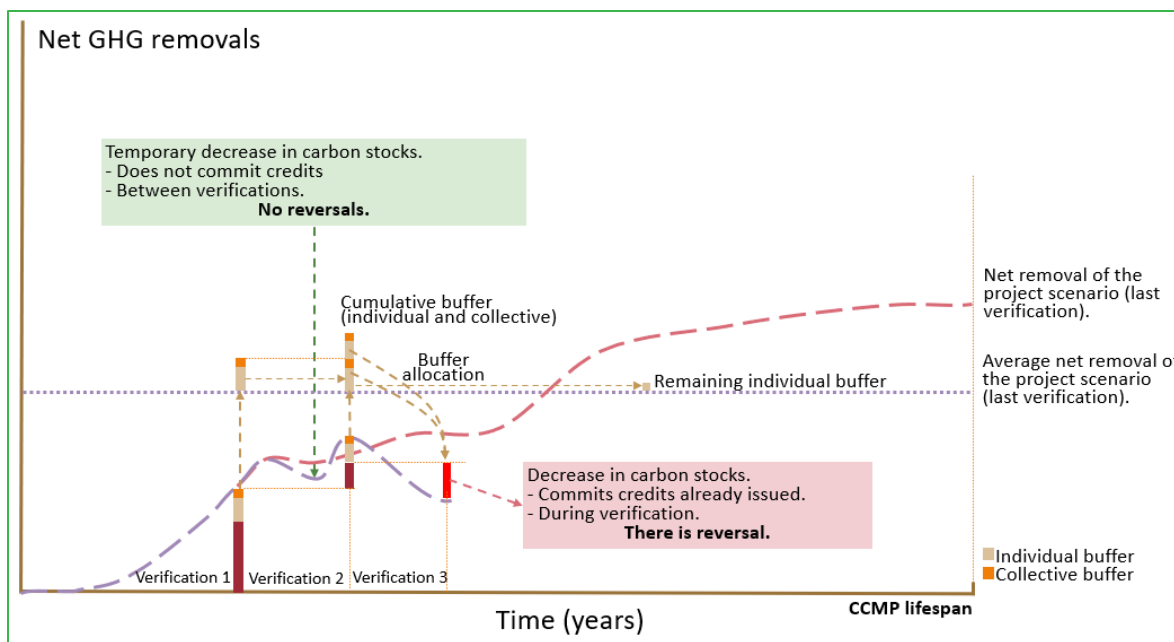
In CCMPs in the land use sector, reversals occur when the net benefit (considering the baseline scenario, emissions, removals, and leakage) of GHGs is negative in each verification compared to the previous one. If this reversal does not compromise previously issued credits (i.e., does not reach a decrease in carbon stocks that backed previously issued credits) or if it occurs before a verification with the possibility of recovery, it does not constitute a mitigation reversal that needs to be offset by a retirement of carbon buffers to back up already issued credits.

If a verification of a given CCMP finds that there has been a decrease in carbon stocks to a level below the total amount of credits that have been issued for the CCMP, a reversion will be considered to have occurred which requires offsetting by withdrawing a buffer amount equal to the amount of the reversion that has occurred and allocating it to the same number of credits already issued. Depending on the buffer status of the CCMP credits, two situations may occur:

- If the CCMP has sufficient accumulated individual buffers to support the reversal, these will be allocated internally to the credits needed to correct the reversal that has occurred. In this case, the CCMP loses the individual buffers used to offset the reversal and will not be able to recover them eventually.
- If the CCMP's individual buffers are not sufficient to offset the reversal, all necessary individual buffers and collective buffers are drawn down. In this case, the CCMP must offset in future certifications the collective buffers that were necessary to compensate for the reversal that occurred, even if their amount exceeds the individual and collective buffers generated by the previously issued claims.

The process of offsetting reversals by allocating a buffer of credits equal to the reversal occurred is presented in **Figure 9**.

**Figure 9.** Use of carbon buffer for offsetting reversals.



## 8 Migration of CCMP from other standards or certification schemes

CCMP migration allows programmes or projects designed and implemented under other standards or certification programmes to continue their climate change mitigation activities under the Cercarbono certification rules after deregistration from the original standard or programme.

### 8.1 Prerequisites for the migration process

The requirements to be considered by the CCMP to change standard or certification programme to Cercarbono are the following:

- That the CCMP must come from any of the following standards or certification programmes<sup>5</sup>:
  - American Carbon Registry.
  - BioCarbon Registry.
  - Climate Action Reserve.
  - Gold standard.
  - MDL.
  - The Climate Registry.
  - Verified Carbon Standard.
- That the CCMP activity to be migrated to the ***Cercarbono's Protocol for Voluntary Carbon Certification*** is included in the sectoral scopes established in the Cercarbono's Protocol for Voluntary Carbon Certification.
- That the elements or processes under which the CCMP was developed are included in the methodologies allowed for CCMP development under the Cercarbono voluntary carbon certification programme.

Any other standard or programme not listed may be eligible for inclusion upon request to [info@cercarbono.com](mailto:info@cercarbono.com); in this case, Cercarbono will analyse whether the regulatory framework and procedures of the other standard or programme are equivalent and ensure compliance with Cercarbono's principles and norms.

### 8.2 Requirements to apply for migration

The following are the requirements to apply for migration of a CCMP to Cercarbono:

- a) Withdrawal of the CCMP from the standard or certification programme from which it originates: the CCMP must provide evidence on the withdrawal of the registration from the standard or certification programme from which it originates. The evidence includes letters of the formal request for withdrawal of the CCMP from the certification programme and the response generated to this request, proof of the external transfer of

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<sup>5</sup> Upon request, any other standard or certification programme not listed may be assessed.

the carbon credits, the URL or link of the programme, or project registry where it is evidenced that it is currently cancelled, and other supports that guarantee the cancellation and withdrawal of the CCMP from the standard or certification programme.

- b) Completed **Declaration of Migration from Other Standards or Certification Programmes to Cercarbono** form, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.
- c) General and supported CCMP information detailing **Table 10** and request for external transfer for the conversion of carbon credits (where applicable).

**Table 10.** Information required for the migration of a CCMP to Cercarbono.

Item	Description
Name of the CCMP.	Name of the CCMP as found in the standard or certification programme from which it originates.
Brief description.	Description of the CCMP activity.
Certification standard or programme.	Standard or certification programme where the credits are to be cancelled.
Status of the CCMP.	Active and inactive.
Stage of development of the CCMP.	Formulation, validation, verification, or implementation, as appropriate to the originating standard or programme.
Accreditation period granted.	Day.month.year to day.month.year.
Renewal of the accreditation period granted.	Describe if granted or scheduled to be granted. If granted, from what day.month.year to what day.month.year.
Verification events.	Number of verification events conducted.
Credits to be reissued.	Total number of credits to be transferred and converted to Carboncer.
CCMP link.	Link to the website where the CCMP was registered.
Documents of the CCMP and its audits.	PDD of the CCMP or its equivalent in the source standard. Validation, monitoring, and verification reports, according to the stage of the project in the home standard or programme.

Once the CCMP has this evidence and the information set out in points a), b), and c), it can request its migration to Cercarbono by emailing [info@cercarbono.com](mailto:info@cercarbono.com).

### 8.3 Analysis of the period of accreditation granted by the standard or certification programme from which the CCMP originates

Depending on the status of the CCMP's accreditation period under migration, there are two possibilities:

1. The CCMP has a valid accreditation period:

In this case Cercarbono recognises and guarantees compliance with the guidelines and requirements established by the standard or certification programme from which the CCMP originates until the end of the accreditation period.

2. The CCMP has an accreditation period that has expired more than one year ago:

The CCMP must apply for renewal of the accreditation period under the Cercarbono requirements, if the lifespan of the CCMP allows it. If the CCMP has exceeded its lifespan its accreditation period cannot be renewed.

#### **8.4 Analysis of the verification events of the standard or certification scheme from which the CCMP originates**

CCMPs that have not conducted their verifications on a regular basis must take additional actions, depending on their irregularity.

- CCMP with a backlog of verifications:

If the CCMP has delays of five or more years in its verification events, it must consider the provisions of Section 8.3.18 – Cercarbono’s Protocol *Verification Event Timelines* and its entry is conditional on an analysis. If the CCMP has a backlog of less than one year, it can perform the verification under Cercarbono through an authorised VVB by submitting the required documentation at this stage.

- CCMPs that did not conduct verification events:

If the CCMP did not perform verification events in the accreditation period granted by the standard or certification programme from which it originates, it must conduct a revalidation justifying the absence of verifications or postulate the CCMP as a new programme or project considering the changes that have been generated in the baseline scenario and in other essential elements of the CCMP.

#### **8.5 Analysis of the renewal of the accreditation period of the CCMP**

- Renewal of the accreditation period in the standard or certification programme from which the CCMP originates:
  - In cases where the standard or certification programme has renewed the accreditation period of a CCMP and this has not culminated, when it has migrated to the Cercarbono voluntary carbon certification programme, subsequent pending verification events should consider the provisions of Section 8.3.18 - Cercarbono’s Protocol *Verification Event Timelines*.
  - In cases where the certification standard or programme has scheduled or planned the renewal of the accreditation period of a CCMP and this has not been generated because the CCMP has not completed its initial accreditation period, when it has migrated to the Cercarbono voluntary carbon certification programme the provisions of **Section 8.3** shall be considered.
- Renewal of the accreditation period in the Cercarbono voluntary carbon certification scheme:
  - Once the CCMP has migrated to Cercarbono's voluntary carbon certification programme and demonstrates that it has completed its accreditation period granted in the standard or certification programme from which it originates and still has a lifespan, Cercarbono may renew the accreditation period.

- Once the CCMP has migrated to Cercarbono's voluntary carbon certification programme and demonstrates that it has completed its accreditation period granted in the standard or certification programme from which it originates, but does not have a lifespan, Cercarbono will not be able to renew this period.

## 8.6 Rare cases of CCMP migration

Cercarbono should carefully examine the migration of CCMPs that present elements not considered throughout [Section 4](#), which include, but are not limited to:

- Specific country contexts where the CCMP has been developed.
- CCMP specific elements that could affect the additionality of the CCMP as defined in the Cercarbono programme.
- CCMP that may not meet certain requirements of the standard or certification scheme from which it migrates.
- Inadequacy of the CCMP with respect to the regulatory context related to the expected destination of use of the credits.
- Existence of indications of difficulties or objections related to stakeholders, social conflicts, or non-compliance with safeguards.

Cercarbono should, to the extent possible, make a check that the CCMP is no longer under other standards or certification schemes. To this end, the registry platform continues to strengthen its interoperability with other registries and meta registries to identify double counting events.

If the CCMP migration occurs with conversion of credits to Carboncer, after verifying that all information is correct and complete, and having complied with the CCMP registration process established by the Cercarbono programme, Cercarbono will take care of registering the converted credits in EcoRegistry. In this case an additional cost is associated with the CCMP migration process.

## 8.7 Migration of CCMP from Cercarbono to other standards or certification schemes

The holder or developer of a CCMP registered under the Cercarbono voluntary carbon certification programme who wishes to migrate it to a programme other than Cercarbono must submit a formal letter requesting the migration of the CCMP. Subsequently, EcoRegistry generates a report on the status of the CCMP and carbon credits, referencing both the credits that have been withdrawn and those available for external transfer, indicating the name of the standard or the destination certification programme. Cercarbono sends this report to the CCMP.

Once a CCMP withdraws from Cercarbono and has pending verification events, they can only be certified by another programme (if applicable, and in compliance with its rules). The CCMP cannot withdraw from Cercarbono if it has initiated such a process, due to the risk of double counting. In such cases, contractual penalties may apply.

CCMPs in the land use sector that have an individual carbon buffer lose their accumulated buffers upon retirement.

If the CCMP wishes to re-register in the Cercarbono programme, the following must be considered:

- a) If the CCMP has not registered for another standard or certification programme during the time of withdrawal from Cercarbono:
    - If its accreditation period has not expired, pending verification events will consider what is described in Section 8.3.18 of the Cercarbono's Protocol.
    - If its accreditation period has expired, consider **Section 8.5**.
  - b) If the CCMP has registered to another standard or certification programme during the time of withdrawal from Cercarbono:
    - If its accreditation period has not expired and verification events have taken place, it shall provide evidence, especially regarding the development of the monitoring plan, the issuance of credits (serial, requests for conversion, or external transfer, if applicable), and others corresponding to such events.
    - If its accreditation period has ended, each case will be analysed to see the feasibility of renewing or not the accreditation period according to **Section 8.5**.
- If the CCMP complies with (a) or (b) above, it may reapply for the creation of an account.
  - The CCMP must offset against the results of the following verification(s) the buffer that had to be allocated to ensure the permanence of the credits issued prior to its migration from Cercarbono to another standard or programme.



## 9 Authorisation of validation and verification bodies

This section describes the requirements for Validation and Verification Bodies (VVBs) to obtain authorisation to operate under the Cercarbono programme.

The requirements and procedures must be applied and fully complied with by VVBs conducting CCMP validation and verification processes.

### 9.1 General requirements

All VVBs authorised by Cercarbono must comply with the requirements described and any other guidelines or requirements defined in the Cercarbono's Protocol.

The results obtained in the validation and verification processes must be performed in accordance with *ISO/IEC 17029:2019* and *ISO 14065:2020*.

VVBs must not have at any time pending legal proceedings for malpractice or fraud.

VVBs must ensure that for the entire duration of their authorisation they will have sufficient resources and technical staff to ensure the necessary competence to fulfil their operations related to the validation and verification processes.

Final decisions regarding the approval, suspension, or cancellation of the authorisation status of VVBs will always be taken by the Cercarbono board of directors.

### 9.2 Eligibility

VVBs authorised by Cercarbono must meet at least one of the following conditions:

- Be accredited by an International Accreditation Forum (IAF) signatory member accreditation body, which has in its service offering the GHG Emissions Validation or Verification Body accreditation programme under the requirements of *ISO 14065*.
- Be accredited under the Clean Development Mechanism (CDM) as a Designated Operational Entity (DOE).

Bodies in the process of achieving accreditation may conduct a validation or verification process as a witness audit during their accreditation process with a member of the IAF.

If a VVB has its accreditation with the above-mentioned bodies cancelled, modified, or not renewed, it must immediately notify the Cercarbono programme at [info@cercarbono.com](mailto:info@cercarbono.com). The VVB must provide all the information related to the CCMPs with which it has a current relationship; in the cases of programmes or projects that have pending validation or verification processes, the Cercarbono board of directors will decide the additional conditions or actions that are required.

Cercarbono will have a record of the accreditation dates of each of the VVBs authorised by the programme. The authorised VVBs are obliged to provide the programme with updated accreditation information, as well as the list of auditors. In the case of evidence of expiry

without renewal of accreditation or the performance of a process with an unauthorised technician, the VVB's authorisation will be suspended.

### 9.3 Need to change VVBs

To ensure transparency of the validation and verification processes, as well as to prevent conflict of interest situations, it is necessary that the VVB attending validation and subsequently verifications is changed after two of these consecutive events.

In cases where it can be demonstrated that, due to sectoral or technical scope, or for any other reason deemed relevant by the programme, the CCMP has no other choice of authorised VVB to perform the verification, it will not be necessary to change the VVB after having performed a second consecutive verification.

### 9.4 Authorisation process

VVBs authorised by Cercarbono must comply with the steps described below.

#### 9.4.1 Sending the application

The VVB representative must send an email to [info@cercarbono.com](mailto:info@cercarbono.com) with the subject “Application for approval of a VVB”, in which the following supports or documents must be attached:

- Application form for ***Application for Accreditation as a Validation and Verification Body***, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation.
- Documentary evidence referred to in Section B of the form. This evidence must be clear, specifying the sectors that are within the scope of the VVB's authorisation.

#### 9.4.2 Study of information

Cercarbono generates a response to the VVB representative acknowledging receipt of the information and then starts to study the documents submitted by the VVB and verifies their completeness. The secretariat reviews the documentation, notifies the VVB if it is incomplete and suspends the process until it is completed.

The duration of this stage, provided the documentation is complete, is three to four business days. Otherwise, the time is extended until completion.

#### 9.4.3 Application evaluation

Once the secretariat has verified that the application documentation is complete, the evaluation of the application starts with a notification to the Cercarbono board.

The duration of this stage is approximately two weeks if the board does not make additional requests to the body. Otherwise, the time is extended until the VVB deals with these requests.

Upon completion of the assessment, Cercarbono will statement to the VVB the decision taken by the board of directors on the approval or rejection of the application.

When the board's decision is approval, the following information regarding the application will be included in the response:

- Authorised sectors.
- Authorised auditors per sector.

#### 9.4.4 Signing the agreement

If the application is approved, the partnership agreement is signed, formalising the relationship between the VVB and Cercarbono.

#### 9.4.5 Account creation on the registration platform

The VVBs that are approved by Cercarbono must have an account on the registration platform to conduct the validation and verification processes.

### 9.5 Status of the VVBs

Cercarbono, on its website, in the section: Certification: Validation and verification, publishes the VVBs that are authorised by the programme, including their sectoral scope, accreditation period, and status:

- **Active:** when the VVB has updated accreditation supports and no non-compliance faults that have not been duly resolved.
- **Inactive:** in cases where the VVB has not renewed the documentation but has not been suspended.
- **Suspended:** in cases where Cercarbono identified a persistent inconsistency regarding the validity of the accreditation or technical equipment, or failures within the validation or verification processes that have not been resolved according to Cercarbono's guidelines.

### 9.6 Processes for the CCMP

- The CCMP must choose the VVB with which it wishes to conduct the validation and verification processes based on the list of VVBs authorised by Cercarbono and after having verified that the CCMP is within the accreditation scope of the selected VVB.
- Before starting the processes, it is necessary that the CCMP holder or developer is aware of the VVB validation and verification plan, where sampling requirements, field visits, internal and external data audits, among others, are specified.
- During the validation and verification of the CCMP, it is necessary to ensure compliance with this section, as the contractual relationship between the holder or developer, and the VVB is direct and the decision on the choice of the VVB rests solely with the CCMP holder.
- The CCMP must identify whether the dates on which the validation or verification processes are to be conducted are within the timeframe covered by the VVB's accreditation.

- The CCMP must change the VVB after the second verification event to ensure compliance with the principle of transparency.

### 9.7 Formation of validation and verification team

The knowledge requirements and the composition of the audit teams that conduct validation and verification processes in Cercarbono are described below, with the understanding that the VVBs must ensure compliance with these requirements.

The VVBs must have a minimum of two people per accredited sector: one person who is the validator or verifier, and one person who performs the functions of an expert technical reviewer. Cercarbono allows personnel to be linked to the company or to be appointed from outside, as long as there is a contractual link between the parties. In the case of external validators or verifications, the VVB assumes full responsibility for the work performed.

The knowledge and skills that VVBs must have to conduct activities under the Cercarbono certification programme are listed below:

#### **Capacities needed in auditing methodological content**

- Understanding of the certification programme guidelines.
- Selected methodologies and establishment of the baseline scenario.
- Assessment of additionality.
- Quantification of GHG removals or GHG emission reductions.
- Monitoring system.
- Assessment of legal compliance and environmental and social requirements.

#### **Capabilities needed in auditing measurements**

- Collection of information by different means.
- Verification of accuracy and veracity of collected data.
- Data and systems auditing procedures and techniques.
- Risk analysis procedures and techniques.

### 9.8 VVB's faults

Cercarbono's technical management oversees the performance of the VVBs that were authorised, by reviewing the integrity of the documents and procedures developed by the VVBs, to verify compliance with the requirements established by Cercarbono.

The procedures to be implemented with VVBs in case of misconduct or inconsistencies are defined according to the seriousness of the misconduct and the repetition of the misconduct, as shown in **Table 11**.

**Table 11.** Management of faults and inconsistencies of VVBs.

Fault or infringement	Occurrence	Penalty
Intentionally providing false information.	First time	Written notification and request for clarification of the information. During the process, the VVB will no longer be able to conduct validations or verifications.
	Second time	Indefinite suspension and sanction of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Incursion of conflict of interest.	First time	Written notification and request for clarification of information and reporting of corrective measures.
	Second time	Sanction of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Persistent under-performance.	First time	Written or verbal notification of the inconsistencies presented. The VVB must present a plan aimed at preventing the occurrence of the problems detected.
	Second time	Indefinite suspension of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.
Failure to follow up findings in validation or verification processes.	First time	The error or omission is stated, and correction is requested. Request for review of internal processes to prevent this type of misconduct.
	Second time	Indefinite suspension of the VVB's authorisation, disqualifying it from conducting validations and verifications under Cercarbono.

## 10 Procedures and articulation between Cercarbono and EcoRegistry

In all relevant aspects, the principles and standards set out in the Cercarbono's Protocol and the procedures set out in this document are mandatory for EcoRegistry.

Both the ***EcoRegistry registration platform user guide*** and the ***User's Guide of Cercarbono's Carbon Buffer Accounting System***<sup>6</sup> must be drafted together, and their provisions complied with in a manner that ensures harmony and consistency between Cercarbono and EcoRegistry.

To ensure the coherence of the actions of both institutions, Cercarbono and EcoRegistry hold frequent coordination meetings and maintain permanent contact, through the participation of members of both teams in different internal communication channels of each institution.

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<sup>6</sup> Both documents are under construction.

## Legal procedures



## 11 Confidentiality

To guarantee the confidentiality of the documents supporting the certification and of any information that, due to the certification, becomes known to the officials or delegates of Cercarbono, EcoRegistry, the VVBs and consultants carrying out the audits or certifications and which are not of a public nature, the personnel must sign annually (or when assigned, in the case of temporary or specific personnel) a confidentiality agreement.

The procedure for the management and control of the information deposited in the registration platform is defined in the ***EcoRegistry registration platform user guide***, which must be followed by EcoRegistry and Cercarbono officials, and other personnel assigned to certification processes. This manual also includes a section on confidentiality of information, and a mechanism for monitoring and quality control of the content of the documents in each account.

**Table 12** identifies the documents that are part of Cercarbono's regular certification process and their confidentiality.

**Table 12.** Confidentiality of CCMP information in the registry.

Document	Format	Nature of the information
CCMP Summary	pdf	Public
CCMP description document	pdf	Public*
Supporting documents	pdf	Private
Power of attorney	pdf	Private
Calculations	xlsx	Public
Mapping	shape/kml	Private
Location of the CCMP	jpg/png	Public
Programme change declaration	pdf	Public
Previous documentation	pdf	Mixed
Validation report and annexes	pdf	Public
Validation statement	pdf	Public
Validator's conflict of interest statement	pdf	Public
Monitoring report	pdf/xlsx	Public
Verification report and annexes	pdf	Public
Verification statement	pdf	Public
Verification conflict of interest statement verifier	pdf	Public
Issuance certificate	pdf	Public
Certification report	pdf	Public
CCMP Notes	pdf	Private
Withdrawal certificates	Pdf	Public

\*CCMPs may submit a version of the PDD to the public in which sections deemed confidential are omitted. However, sections essential for a comprehensive description and understanding of the project, such as participants, location, baseline, and project scenarios, additionality analysis, total



planned mitigation, safeguards (if applicable), risks, and non-permanence (if applicable), cannot be omitted in this version. In any case, the CCMP should briefly justify the reasons for confidentiality of the omitted sections.

## 12 Conflicts of interest

Cercarbono seeks to ensure that the outcome of the service it provides is not undesirably affected by factors external to the certification process; for this reason, it establishes procedures to understand, identify, and appropriately manage conflicts of interest that may arise.

The principles and procedures described are useful for board members, directors, registry administrators, and Cercarbono employees, as well as third parties, to identify situations that may represent a conflict of interest, directly or indirectly affecting the interests of the parties involved in the provision of the certification service offered by Cercarbono.

The regulations specified are mandatory for board members, employees, validation, and verification bodies, CCMP developers, registry platform, external consultants, and all those persons or companies involved in the certification and registry process of GHG emissions mitigation initiatives.

### 12.1 Situations that create conflicts of interest

The following are some situations or actions that create conflicts of interest.

#### 12.1.1 Use of confidential information

Information and documentation related to the CCMP certification activity and potential business must be managed within the organisation and may not be used for personal gain or for the benefit of a third party.

Misuse of confidential company information occurs when any of the following actions are taken:

- Information is published without prior authorisation.
- Company information is used or concealed for personal gain or for the benefit of a third party.
- Providing information to persons who are not authorised to have it.

#### 12.1.2 Business activities and shareholdings in companies

Related conflicts of interest occur in cases where any employee, board member, or director has direct (as a legal representative, partner, employee, or officer) or indirect (as a consultant) involvement in a supplier company that is related to Cercarbono.

#### 12.1.3 Outside employment and investments

Employees of Cercarbono must not work for a company that has the same corporate name; they must not serve on boards of directors or be consultants to companies that are direct competitors, regardless of whether remuneration is received.

Investments outside the company that represent a financial interest that may influence the judgement of employees are considered a conflict of interest.

#### 12.1.4 Economic activities of related persons

If any employee, member of the Board of Directors, supplier, or consultant identifies that in one of the companies with which Cercarbono does business or plans to do business, they are related to a person with whom they have a degree of kinship, they must inform and declare if there is a relationship with the work they carry out in Cercarbono.

The degree of kinship that may generate a conflict of interest includes persons who are in the first, second, third, or fourth degree of consanguinity and affinity with respect to another. Also, the spouse or permanent partner as presented in **Table 13**.

**Table 13.** Degrees of kinship considered in determining conflicts of interest.

	Consanguinity	Affinity
<b>First Grade</b>	Father and mother.	Father and mother of the spouse.
	Children.	Children of the spouse.
<b>Second Grade</b>	Grandfathers and grandmothers.	Grandfathers and grandmothers of the spouse.
	Grandsons and granddaughters.	Grandchildren of the spouse.
	Siblings.	Spouse's brothers and sisters.
<b>Third Grade</b>	Great-grandfathers and great-grandmothers.	Spouse's great-grandfathers and great-grandmothers, and great-grandfathers.
	Great-grandchildren.	Spouse's great-grandchildren and great-grandchildren.
<b>Fourth Grade</b>	Cousins, cousins, nephews, nieces, aunts, and uncles.	Cousins, cousins, nephews, nieces, aunts, and uncles of the spouse.

#### 12.1.5 Corporate opportunities

An employee, external consultant, or a member of the Board of Directors may not personally take advantage of an opportunity generated in the process of conducting his or her work at Cercarbono.

### 12.2 Managing Conflicts of Interest

Cercarbono expects all employees to report and declare, both during the hiring process and afterwards, any identified conflicts of interest. Board members are responsible for managing these when they arise and for identifying potential conflicts.

#### 12.2.1 Conflict of interest management procedure

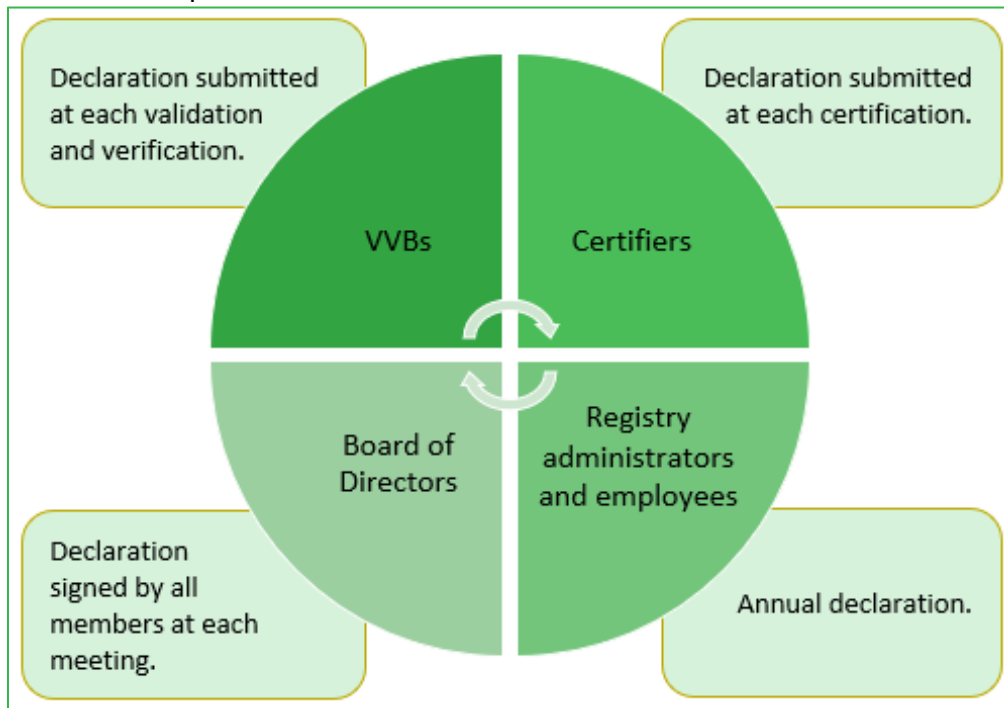
If a conflict of interest is identified in Cercarbono, the due process is as follows:

- At the time of identifying the conflict, suspend all actions and direct or indirect involvement in the event of the person involved until it is determined that there is no conflict of interest.
- Inform the immediate superior in a timely manner and as soon as possible, submitting the conflict of interest declaration form.
- Provide all necessary information and documentation to enable the superior and subsequently the members of the board of directors to understand the matter in detail.
- The members of the board of directors shall decide whether a conflict of interest exists.
- If a conflict of interest does exist, the members of the board of directors shall indicate the action to be taken in a document, as well as the person appointed to assess the case.
- There should be written evidence of the notification and management of the conflict by the person involved and the board of directors.
- If it is concluded that the person involved is presenting a permanent conflict of interest that constantly affects the exercise of his or her functions, it should be analysed whether the conflict is a cause for termination of contract, due to the impossibility of exercising the position.

### 12.2.2 Stakeholder conflict of interest management

In the Cercarbono certification process there are several actors involved and as part of the process of prevention and management of potential conflicts of interest that may arise, the following procedures are carried out with each of these actors where a declaration of conflict of interest is requested depending on the activity that each one carries out, as shown in *Figure 10*.

**Figure 10.** Actors required to file conflict of interest declarations.



### 12.3 Mechanisms for reporting conflicts of interest

If an employee is faced with a conflict of interest in the performance of his or her duties, directly or indirectly, he or she must immediately inform his or her immediate superior by sending an email describing the situation and must attach the Cercarbono conflict of interest declaration form.

The person receiving this report must notify the board of directors to initiate the process. Members should consider different alternatives with their respective consequences and analyse previous experiences to find a solution that ensures fairness and transparency.

### 12.4 Preventing conflicts of interest

All employees, suppliers and consultants must comply with all decisions and actions taken by the Board of Directors, as well as with what is agreed and signed in the employment contract.

Persons who are part of the company's shareholding shall not take advantage of the company's business opportunities for their own benefit or for the benefit of third parties. Membership of boards of directors, or similar activities, is acceptable only to the extent that such activities do not interfere with their work for the company.

All applicants for employment with the company must agree that they have read and understood the principles and procedures set out in this section at the time of joining the company and must complete the conflict of interest declaration form.

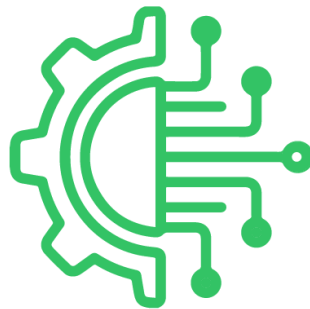
All persons involved in the company should report, through regular channels of communication, their suspicions of possible conflicts of interest if they have evidence of any that is demonstrable.

### **12.5 Conflicts of interest related to VVBs**

All VVBs should have procedures within their internal policies to ensure that persons involved in the validation and verification processes, senior management or board members or associates do not have financial, commercial, or functional conflicts of interest in the provision of the service. Similarly, they should have procedures in place to ensure that, where such conflicts arise, they are declared and adequately addressed.

VVBs must submit a conflict of interest declaration for validation and a conflict of interest declaration for verification of CCMPs as a pre-requisite of the programme. The form for this declaration can be found at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation The declaration of conflict of interest for validation or verification must be dated eight solar days prior to a validation or verification event.

## Technical procedures



## 13 Approval of methodologies in the framework of the voluntary Cercarbono certification scheme

If there is no approved methodology applicable to a given CCMP in Cercarbono, a new one can be proposed or a revision of an already approved methodology can be requested. In general, the new methodology option should be pursued if a programme or project activity requires substantially different methodological approaches from an approved methodology.

This section sets out the process by which new or existing methodologies in other standards or certification programmes are approved for implementation by Cercarbono.

Proposed methodologies are subject to review and assessment by the Cercarbono technical committee, which decides whether they meet the requirements and whether they are sent for public consultation if they have not previously undergone this process, or whether they are sent back for improvement or rejected.

The inclusion of CDM methodologies is discussed in [Section 13.2.5](#) below.

### 13.1 Technical committee

The methodology approval process is carried out by an ad hoc technical committee, which is appointed in each case by the director of Cercarbono and is made up of at least two people, who may be Cercarbono technical staff or consultants with expertise in the sector to which the methodologies correspond.

Committee participants must have the following characteristics:

- Have knowledge of the principles and guidelines that govern Cercarbono, especially those presented in its protocol.
- Have experience in the sector and core area in which the methodology is developed.
- Be able to guarantee that none of their work, professional or personal activities represent a conflict of interest.

### 13.2 Approval process

The approval process depends on the type of methodology under consideration, which may be proprietary to the standard or programme, developed by third parties and already subject to public consultation, or new, developed by third parties but not yet subject to public consultation.

The process described only applies to new methodologies developed by third parties or existing methodologies belonging to other standards or programmes, and comprises the stages described below. For the approval of Cercarbono's own methodologies, the steps described in [Sections 13.2.4](#) and [13.2.5](#) shall be followed.



### 13.2.1 Request for approval

The proponent of the methodology must fill in the form ***Application for Approval of New Methodology or Methodology from Another Standard or Certification Programme***, available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation, and send it to [info@cercarbono.com](mailto:info@cercarbono.com) with the subject “Application for Approval of Methodology”. In the case of methodologies that have been published under another standard or programme, written and duly legalised authorisation must be attached from the institution that owns the commercial rights (or, failing this, from the author) for the use of the methodology by Cercarbono and the incorporation of its logo in the corresponding place or places.

Once the request has been studied, Cercarbono informs the proponent if the methodology is relevant to the programme; if so, the methodology approval process can continue.

### 13.2.2 Delivery of the methodology

#### 13.2.2.1 Methodologies that have not been subject to public consultation

The draft methodology can be written in English or Spanish and must be submitted in Microsoft Word format and optionally, if necessary, with files in Microsoft Excel format. If the methodology includes tables integrated in the document, these must also be submitted in Microsoft Excel format. If the methodology includes graphs, these must be submitted in editable formats. The proponent of a new methodology may request a template in Microsoft Word format for editing.

The methodology should be sent to [info@cercarbono.com](mailto:info@cercarbono.com) with subject “Methodology without public consultation” and should include the following elements:

- Name of the methodology.
- Names of the persons or company in charge of the development of the methodology.
- Definitions and terms specific to the methodology that are not included in the ***Terms and Definitions of the Voluntary Certification Programme of Cercarbono*** document and that are relevant to the understanding of the methodology.
- Eligibility conditions.
- Accreditation period, where applicable.
- Monitoring parameters and measurement frequency.
- Baseline scenario.
- Programme or project activity.
- Project scenario.
- Carbon pools, GHG emission sources and leakage, where applicable.
- Other considerations and constraints.

#### 13.2.2.2 Methodologies that have already been subject to public consultation

The proponent must attach the current version of the methodology in an editable format, preferably in Microsoft Word format and the link where it is published and must send it to [info@cercarbono.com](mailto:info@cercarbono.com) with the subject “Methodology with public consultation”.

### 13.2.3 Evaluation of methodologies

In this stage, the relevance, pertinence, and appropriateness of the methodologies in the context of Cercarbono are analysed, as well as their conformity with the principles of the programme, its technical bases and concepts, and its terminology, according to the criteria defined in **Table 14**. Four possible outcomes are obtained from the application of these criteria:

**Approved** implies the fulfilment, without exception, of all assessment criteria by a methodology that has already been taken to public consultation and has considered the contributions of the public.

**Approved for public consultation** implies compliance, without exception, with all assessment criteria, which qualifies it for public consultation.

**Approved with request for modifications** implies non-compliance with at least one of the evaluation criteria.

**Rejected** implies non-compliance with at least one of the evaluation criteria on aspects that are difficult to remedy or incompatibility with the principles of the Cercarbono's Protocol and other general provisions of the programme or considers questionable legal, ethical, or commercial aspects.

The results of the evaluation are recorded in minutes signed by the technical committee and communicated to the proponent.

**Table 14.** Assessment items of proposed methodologies.

Element	Compliance		
	Yes	No	Requires adjustments
Is eligible within the sectoral scope of the Cercarbono certification programme.			
Is fully compatible with the principles of the Cercarbono's Protocol and other general provisions of the programme.			
It is fundamentally different from the approved Cercarbono methodologies.			
The terms used are consistent with the most recent version of the <b>Terms and Definitions of the Voluntary Certification Programme of Cercarbono</b> , available at <a href="http://www.cercarbono.com">www.cercarbono.com</a> , section: Documentation.			
Complies with the most recent version of <b>Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives</b> , available at <a href="http://www.cercarbono.com">www.cercarbono.com</a> , section: Documentation.			
In the case of methodologies for the land use sector, it is compatible with the Cercarbono eligibility criteria.			
For land use sector methodologies, complies or is compatible with the most recent version of <b>Cercarbono's Tool to Estimate Carbon Buffer in</b>			

Element	Compliance		
	Yes	No	Requires adjustments
<i>Initiatives to Mitigate Climate Change in the Land Use Sector</i> , available at <a href="http://www.cercarbono.com">www.cercarbono.com</a> , section: Documentation.			
Complies with the latest version of <i>Cercarbono's Tool to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals</i> , available at <a href="http://www.cercarbono.com">www.cercarbono.com</a> , section: Documentation.			
Complies with the Cercarbono's Protocol for determining the baseline scenario.			
Complies with the Cercarbono's Protocol for determining the project scenario.			

### 13.2.3.1 Methodologies that have had a public consultation

Methodologies developed under other standards or programmes that have already had a public consultation are only given an **approve** or **rejected** rating.

Those that are **approved** directly by the committee may be published on the Cercarbono website for use.

**Rejected** methodologies are not considered in their current versions for use under the Cercarbono programme. New versions of these, with substantial changes that address elements not compatible with the Cercarbono programme, may be submitted to the approval process.

### 13.2.3.2 Methodologies that have not been subject to public consultation

For methodologies developed under other standards or certification schemes or by third parties that have not had a public consultation, the steps to be taken depend on the results of the preliminary assessment.

Methodologies **approved for public consultation** may be subject to public consultation as set out in the Cercarbono's Protocol.

Proponents of **approved methodologies with requests for modifications** receive a detailed written assessment outlining the modifications or improvements required for acceptance into the programme. Cercarbono and the proponents may hold discussion meetings in which the elements and reasons for rejection are presented and possible solutions can be discussed.

Proposers may submit modified versions of the methodologies for evaluation, when they consider that all requests for modifications have been duly addressed. Cercarbono may assign the same technical committees that previously evaluated them or define a different composition, depending on the circumstances. This cycle may be repeated until a **pass** result is obtained or until the proponent withdraws.

The proponents of the rejected methodologies receive a detailed written diagnosis pointing out the elements that make them incompatible with the Cercarbono certification programme. These methodologies can be modified to be re-proposed to Cercarbono by submitting a list of the substantial changes made. Cercarbono may assign the same technical committees that previously evaluated them or define a different composition, depending on the circumstances. If the same methodology is **rejected** twice, it cannot be resubmitted to the Cercarbono approval process.

#### 13.2.4 Review of the methodology

The Cercarbono technical committee conducts an in-depth review of the proposed methodology over a period of approximately twenty solar days, depending on the complexity of the methodology. If necessary, comments and suggestions are sent to the methodology developers, who must respond within 15 solar days to continue with the approval process.

#### 13.2.5 Public consultation

After the final version of the methodology has been defined and all actions and observations have been implemented, a public consultation is carried out for stakeholders for a period of thirty solar days.

The public consultation is done through the Cercarbono website to have control over the comments received and the persons or companies to which these comments correspond.

At the end of the time the comments are received, they are forwarded to the proponent of the methodology, who ensures that they are duly incorporated or, if they are not considered relevant, to demonstrate their irrelevance.

Once all comments from the public consultation have been processed, the proponent must provide Cercarbono with an adjusted version of the methodology, with the comments received in the public consultation incorporated as comments in the margin where appropriate and with the changes made in change control, as well as a clean adjusted version, without comments or editing marks, which is reviewed for approval or non-approval.

The proponent must also submit a table of responses to comments from the public consultation, for publication on the Cercarbono website.

All versions of the proposed methodologies (initial, adjusted with comments and edits, adjusted and clean), accompanying documents, assessment diagnostics and minutes are duly archived by Cercarbono to ensure transparency and traceability of the approval process.

### 13.3 CDM methodologies

CCMP proponents may propose the use of the most recent versions of CDM methodologies, which are reviewed by an ad-hoc technical committee, which determines their compliance with the Cercarbono regulatory framework and any necessary deviations or adaptations.

### 13.4 Copyright, trade rights, trademarks, and logos

In all cases, Cercarbono acknowledges and makes explicit the copyrights of the approved methodologies.

In all cases, Cercarbono respects and preserves in the published materials (current methodologies coming from other standards or programmes) the existing trademarks and logos on them.

In the case of methodologies that are submitted to the Cercarbono approval process and that have not been submitted to public consultation, Cercarbono reserves the right to add its own logo in the usual places in its methodologies but respects the right to use the logos of the institutions involved in their development.

In the case of methodologies developed partially or totally by third parties, Cercarbono recognises the corresponding royalties for their use by clients.

## 14 Requests for methodological revision, deviation, or clarification

If a CCMP requires a methodological deviation from the selected methodology, the following must be submitted:

- Description of the mandatory requirement from which the deviation is requested including reference to the specific section of the methodology where the requirement is described.
- Justification for requesting the deviation.
- Proposed methodological alternative.
- Proposal to implement the deviation, including its implementation date.
- Assessment and description of the impact of the deviation on GHG removals or GHG emission reductions from the CCMP.

The deviation request is assessed by the VVB on the basis of the programme rationale, which indicates whether it “proceeds” or “does not proceed”. In the case of “proceed”, the detailed assessment and validation of the deviation is done by the VVB.

To make a request for methodological deviation, a completed ***Request for Methodological Deviation*** form must be submitted. The form is available at [www.cercarbono.com](http://www.cercarbono.com), section: Documentation

If a CCMP developer or, in general, an independent third party considers that an approved methodology can be adapted to apply to specific CCMP conditions, it may propose to the programme a revision of that methodology. Depending on the extent and scope of the revision, a technical committee defined by Cercarbono will define which of the steps established for the approval of new methodologies will be applicable for the approval of the revision.

## 15 Guidelines for remote audits and deferral of audits

This section is aimed at CCMPs and VVBs involved in carbon certifications under the Cercarbono programme. It is applicable to all sectors covered by the **Cercarbono's Protocol for Voluntary Carbon Certification**<sup>7</sup>, although it does not apply to REDD+ projects, which cannot have remote audits. CCMPs that provide for remote audits can only be certified by Cercarbono if they demonstrate compliance with these guidelines.

In special circumstances, there may be situations that make on-site audits not feasible and remote audits may be required.

In cases where a CCMP is faced with an extraordinary situation that enables a remote audit and does not want it to be postponed, it must submit a request (by letter or mail) to Cercarbono requesting authorisation for such a remote audit and the circumstances that enable it.

The circumstances required to enable a remote audit are listed below (all must be met):

- There is an extraordinary situation that implies an impediment to conduct the audit in the field or site visit in a face-to-face manner in accordance with the Cercarbono's Protocol.
- The remote audit is carried out in the framework of a verification event.
- It has a positive opinion and a previously issued validation and verification statement<sup>8</sup>.
- There is an agreement between the CCMP and the VVB ensuring that the infrastructure is in place to perform a remote audit and specifying the conditions to safeguard the security and confidentiality of the information<sup>9</sup> (including that of the previous verification event).
- The CCMP has the necessary records or documents (including electronic information), as well as the readiness to enter a partnership with the remote audit, so that the remote audit is conducted under a reasonable level of assurance.
- The risk level of the verification event is low.
- There have been no significant changes in areas, facilities, or equipment (in processes, production, among others) that affect the level of GHG emissions<sup>10</sup>.
- There is a declaration of conflict of interest between the holder or developer of the CCMP and the VVB to carry out the remote audit (stating the justification for implementing it in this way) within a reasonable time.

**Table 15** provides examples of some extraordinary situations whose duration and circumstances could trigger a remote audit.

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<sup>7</sup> Available at [www.cercarbono.com](http://www.cercarbono.com), section: Certification: Documentation.

<sup>8</sup> The first verification of a CCMP must be on site.

<sup>9</sup> Such as files, photographs, documents, reports, procedures, among others, to be verified. Some or all this information may need to be sent to the VVB for review prior to the remote audit, which should be included in the verification plan.

<sup>10</sup> No changes in the estimated GHG emission level of more than 10 % are allowed.

**Table 15.** Extraordinary situations and evidence enabling a remote audit.

Extraordinary enabling events for remote audits	Evidence required
Officially declared pandemics and endemics (WHO, PAHO, Ministries of Health).	Statement from supranational body or decree, regulation, or resolution of competent official body.
Mobility restrictions decreed by competent authorities.	Decree, resolution, or official rule that generates the restriction.
Catastrophic events that collapse transport routes and communication networks.	Information published <b>in more than one</b> of the following media: radio, press, television, or reputable internet media.
Armed confrontations, wars, strikes, riots, demonstrations and other events of a social nature that restrict the mobility of audit staff.	
Situations that compromise the integrity and security of the audit team or field staff required for verification.	Supporting documentation, such as complaints, statements by local authorities, military or police forces, publications in local media.

## 15.1 Elements of remote auditing

The most relevant elements to be considered by the CCMP and the VVB for a remote audit are detailed below.

### 15.1.1 VVB audit team

As referred to in the Cercarbono's Protocol, the authorised VVB must select a team or person with the necessary skills and competences to carry out and lead such processes. In verification processes involving remote auditing, the VVB should also ensure the suitability of the personnel in charge and take responsibility for providing the necessary material resources to carry out the verification.

In addition, the VVB should provide in its management system a procedure for verifications under remote audits and the level of assurance set out in the appropriate assessment techniques. In this regard, all members of the verification team must have the competence and capacity to understand and use Information and Communication Technologies (ICT)<sup>11</sup> in a satisfactory manner, to reach the desired results of the verification event.

Both the CCMP and the VVB must have the necessary infrastructure in place to support the use of ICTs during remote auditing, while maintaining the security and confidentiality of information.

<sup>11</sup> Under which videoconference meetings are held for the evaluation of documents (interviews, surveys, formats, among others) and records, and in which video or audio recordings are also allowed to record information or evidence.



### 15.1.2 Verification plan for remote audit

In remote audits, the audit team or person should establish virtual or telephonic contact with the CCMP to plan and execute the audit. For this, the provisions of the Cercarbono's Protocol must be considered in a way that complements and complies with them (as appropriate), as the remote audit must follow the same procedure as a face-to-face audit.

To carry out the remote audit, the verification plan should consider both the Cercarbono's Protocol and the points mentioned below, where it should:

- Detail the team or personnel assigned by the VVB, who will be able to work simultaneously and interact with the holder, developer or CCMP staff on the selected electronic platform(s). In addition, such staff should have sufficient time to perform the audit in a reasonable time.
- Establish the duration of the verification event, considering the complexity in the use of ICTs to be used and the time distribution of the remote audit, indicating the daily time load.
- Detail how and to what extent ICTs will be used for data audit/assessment purposes, optimising the effectiveness and efficiency of the remote audit, and maintaining the integrity of the remote audit process.
- Detail the plan for the remote audit, including the electronic platforms to be used and the planned agenda for the verification event (as per **Table 16**) specifying whether simultaneous virtual work rooms will be used for interviews and review of information with CCMP staff; also include the sources of information associated with each emission source and aspects of the GHG reporting system, specifying how this will be assessed and indicating the name of the verifier or VVB team that will review it.
- Detail the appropriate controls to avoid situations that could compromise the integrity of the verification process.
- Specify the safeguards by which the security and confidentiality of information will be maintained during the remote audit.
- Conduct a compliance risk assessment in accordance with the Cercarbono's Protocol, including the identification and documentation of risks that may affect the results of the remote audit for each ICT use, including the selection of technologies and how risks are managed:
  - Associated with technological resources (operating system speed, connectivity, and availability of information in real time).
  - Associated with technological infrastructure (servers, computers, networks, among others): signal interference, non-existence of cybersecurity protocols and availability of multimedia communication tools.
  - Associated with failures in the agreed remote access protocols, including devices, software, among others.
  - Associated with the management and proficiency in ICTs by the verifiers and the rest of those involved.

If during the development of the risk assessment the VVB identifies that one or several GHG emission sources imply a substantial risk for conducting the remote audit, it shall notify the holder or developer of the CCMP to assess whether to continue with the remote audit, to change its modality or to establish specific conditions under which it can be conducted.

- Establish a plan on how to review information that cannot be shared remotely, due to confidentiality or access issues or other issues that make it impossible to share electronically.

The audit plan is the result of a consensus between the VVB and the CCMP. It cannot be modified without a new consensus between the two parties. It must be conducted within mutually agreed deadlines.

**Table 16.** Some elements of the remote audit to be recorded.

Name of the responsible verifier								
Date and time (start and end)								
Name of the platform used	Activity or process	Data or parameter	Person in charge	Equipment used	Equipment or process evaluated	Source used	Evaluation technique used	Comments

### 15.1.3 Remote audit preparation

Once the verification plan has been generated, prior to conducting the remote audit, the following must be done:

- Establish contact between the CCMP and the VVB in charge of the audit to agree on the elements, objectives, and desired scope of the audit to be performed.
- Establish the planning of the remote audit.
- Establish the list of activities, areas, facilities, equipment, information, or personnel that will participate in the remote audit.
- Establish the list of elements to be assessed.
- Establish the timeframe in which the audit will be conducted (hours per day and total days).
- Review and confirm the verification plan for the remote audit, considering how to assess information that cannot be shared (due to confidentiality or access issues).
- Conduct a test of the compatibility of the platform to be used by the VVB and CCMP.
- Evaluate the functioning of audio and webcams, among other necessary technical elements or tools.
- Recognise and manage the time zone to coordinate reasonable and mutually agreed meeting times.
- Conduct rehearsals or test meetings using the means identified and agreed for this, so that it can function as planned.
- Take appropriate security measures, as appropriate, to protect confidential information.

#### 15.1.4 Conducting the remote audit

To reach the scope of these guidelines, the remote audit should be conducted considering the following aspects:

- Conduct the audit in a quiet environment to avoid interference. The parties should corroborate what was assessed and discussed during the verification. Both parties should make their best effort to confirm what was heard, expressed, or read.
- Gather sufficient evidence to support the verification under a reasonable level of assurance and mitigate the risks associated with the use of ICTs, in line with the Cercarbono's Protocol. Evidence includes, but is not limited to, obtaining documents, records, videos, photographs, audios, among others.
- Making records if specific data, data sets or information cannot be reviewed or corroborated, making a consistent determination in this regard.
- Conduct the verification following standard assessment processes and, as applicable, in accordance with the Cercarbono's Protocol.
- Review the entitlement to claim GHG removals or GHG emission reductions by the CCMP holder in accordance with the Cercarbono's Protocol.
- Conduct remote visits to the CCMP site, area, or facilities in accordance with the Cercarbono's Protocol, by:
  - The use of video cameras under electronic platforms. For this purpose, the CCMP will conduct a tour in real time and at previously agreed times to the sites, facilities, areas, or equipment that are part of the CCMP, especially those that are fixed and mobile sources of direct GHG emissions.
  - The development of videoconferencing for the review of documentation related to all GHG emissions and removals or GHG emission reductions generated and reached by the CCMP. Based on this documentary review, the VVB may request the CCMP to conduct a specific visit, via videoconference, to sites, facilities, areas, or equipment where it considers it relevant to verify the operation of these in the real context.
- Consider time allowances (time extension) within the verification plan for the conduct of the remote audit, if required, for any issues that arise and affect the audit. Any changes to the duration should be updated in the verification plan and recorded in the verification report.
- Conclude the remote audit with a summary and review of the daily events or activities performed, any significant issues that have arisen, clarification of these, review of non-conformities and observations or expectations by the VVB.

#### 15.1.5 Verification opinion

The VVB must provide a conclusion based on the evidence gathered and a verification opinion in accordance with the Cercarbono's Protocol.

### 15.1.6 Verification report

The VVB must submit a verification report in accordance with the Cercarbono's Protocol, considering the following aspects, in which:

- It is specified that this is a verification event under remote audit.
- The conduct of the remote audit is documented, ensuring that the risks associated with the remote audit have been addressed (especially the use of ICT).
- It is specified in the remote audit documentation:
  - The electronic platform(s) used for its development, specifying changes in the platform(s), if any, due to connection problems, indicating dates and times of use.
  - The description of the VVB's activities, as stipulated in **Table 16**, indicating schedules, interactions or tasks performed with the CCMP.
  - The description of the virtual tours that have been conducted, indicating the times of the tour; those responsible and the findings that have arisen from these tours in the areas, facilities or equipment verified.
  - The activities that have been conducted remotely, differentiating them from those that have been conducted in the framework of face-to-face meetings.
  - A description of any extraordinary situations that arose during the remote audit, especially if they involved rescheduling activities or extending the duration of the remote audit.
  - A description of the extent to which ICT was used to conduct the remote audit and how effective it was in achieving the audit objectives.
- Review and evaluate information on previous validation or verification events that the CCMP has had.
- Detail the records reviewed, and any findings found during the remote audit. The closure of non-conformities shall be pre-determined in the verification plan.
- The verification opinion is issued by applying the materiality threshold criterion of the verification event. This threshold is set according to the level of mitigation results generated by the CCMP, as mentioned in the Cercarbono's Protocol.
- The form of submission of documents or clarifications is detailed, where corrective action management must be predefined and communicated.
- The deletion of any document, image, or recording, among others, is endorsed, confirmed, and recorded between the CCMP and the VVB.

### 15.1.7 Verification statement

The VVB in charge of the remote audit must submit a verification statement in accordance with the Cercarbono's Protocol, stating that the audit was remote.

### 15.2 Complementary or additional remote audit requests

The results of the remote audit generated by the VVB (non-conformities, corrective actions, opportunities for improvement, among others), must be stated in writing to the CCMP in a

timely manner for review and acknowledgement, prior to the closure of the non-conformities.

The handling of non-conformities and the renewal and continued approval of accreditation must follow the same processes used for on-site assessments, as set out in Cercarbono's Protocol. If the VVB detects any additional non-conformity on the evidence or proof obtained in the remote audit, it shall request the holder or developer of the CCMP to submit additional information and, if necessary, establish a new remote audit (extension supported by the verification plan).

### 15.3 Postponement of remote audits

In cases where the CCMP is **not** faced with an extraordinary situation that qualifies for a remote audit, or where it prefers to postpone the audit due to an unusual circumstance, it may do so in accordance with the Cercarbono's Protocol, by submitting a request (by letter or email) to Cercarbono stating that the postponement is due to:

- Verifications deadlines approaching. A new audit date should be proposed.
- Force majeure of short duration. Relevant evidence should be attached.
- Special temporary circumstances of the CCMP. Circumstances that do not allow the audit should be explained.

## 16 References

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## 17 Document history

Version	Date	Comments or changes
1.0	29.07.2022	Initial version.