



Gold Standard[®]
for the Global Goals

OPTIONAL REQUIREMENT

PROGRAMME OF ACTIVITY REQUIREMENTS AND PROCEDURES

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SUMMARY

A Programme of Activity (PoA) is a set of related activities with a common objective. PoAs enable replicable projects access to carbon finance through coordinated implementation. This document provides minimum requirements and procedures to Coordinating/managing entities (CMEs) and/or Voluntary Project Activity (VPA) implementers for designing, implementing, monitoring, and seeking issuance of Gold Standard Certified Impact Statements or Products and related actions under a PoA.

TABLE OF CONTENTS

SUMMARY	1
1 SCOPE, APPLICABILITY AND ENTRY INTO FORCE _____	5
1.1 Scope	5
1.2 Applicability	5
1.3 Entry into force	5
2 TERMS AND DEFINITIONS _____	5
3 GENERAL REQUIREMENTS _____	7
3.1 Compliance with applicable requirements and procedures	7
3.2 Use of applicable document templates	7
3.3 Use of applicable GWP values	7
3.4 Use of Impact Registry	7
3.5 Erroneous Inclusion and Liability	8
3.6 PoA hierarchy	10
4 POA REQUIREMENTS _____	10
4.1 Type and scale	10
4.2 Purpose and general description of the PoA	11
4.3 Management system	12
4.4 PoA boundary	12
4.5 Demonstration of additionality	12
4.6 Start date and duration	13
4.7 Safeguarding assessment	13
4.8 Contributions to SDGs	14
4.9 Stakeholder Consultation	14
4.10 Approval and Authorisation	14
4.11 Baseline and Monitoring Methodology(ies)	14
4.12 Eligibility and Inclusion Criteria	17
4.13 Debundling	19
5 REAL CASE VPA REQUIREMENTS _____	20
5.1 Type and scale	20
5.2 General description of the Real Case VPA	22
5.3 Demonstration of Additionality	24
5.4 Start date, duration and crediting period	26
5.5 Safeguarding Assessment	26
5.6 Contributions to SDGs	27
5.7 Stakeholder Consultation	28

5.8	Application of Baseline and Monitoring Methodology(ies)	29
5.9	Baseline scenario.....	31
5.10	Estimation of emissions reductions or net anthropogenic removals	32
5.11	Monitoring Plan	34
5.12	Eligibility and inclusion criteria for regular VPAs	36
6	REGULAR VPA REQUIREMENTS	38
6.1	Description of the regular VPA	38
6.2	Demonstration of Additionality	41
6.3	Start date, Duration and Crediting Period.....	41
6.4	Safeguards Assessment	41
6.5	Contributions to SDGs	41
6.6	Stakeholder Consultation	42
6.7	Application of Baseline and Monitoring Methodology(ies)	42
6.8	Baseline Scenario	42
6.9	Estimation of emissions reductions or net anthropogenic removals	43
6.10	Monitoring Plan	43
6.11	Eligibility for inclusion.....	44
7	IMPLEMENTATION AND MONITORING	44
7.1	General requirements.....	44
7.2	General description.....	44
7.3	Description of implemented registered PoA and real case VPA.....	45
7.4	Description of Monitoring System	45
7.5	Data and Parameters	46
7.6	Calculation of emission reductions and removal enhancements	47
7.7	Verification of implementation of registered PoA and monitored emission reduction or net anthropogenic removals	47
8	POA CERTIFICATION CYCLE AND PROCEDURES	47
8.1	General overview.....	47
8.2	Preliminary Review/Listing	48
8.3	Validation and Design Review	50
8.4	VPA Inclusion.....	52
8.5	Verification and Performance Review.....	56
8.6	Design Changes to the PoA & VPA	58
8.7	Deviations from applicable requirements.....	58
8.8	Annual reports	58
8.9	Renewal of PoA & VPAs.....	59

8.10 | Registration of multi-country PoAs60
8.11 | CDM PoAs61
8.12 | Publicly Available Information62

ANNEX -1 INSTRUCTION FOR CONSIDERATION OF CROSS EFFECTS FOR THE
APPLICATION OF MULTIPLE METHODOLOGIES FOR POA 64
ANNEX -2 MICROSCALE PROGRAMME OF ACTIVITIES REQUIREMENTS 66
DOCUMENT REVISION HISTORY 68

1| SCOPE, APPLICABILITY AND ENTRY INTO FORCE

1.1 | Scope

- 1.1.1 | This document provides minimum requirements and procedures for designing, implementing, and monitoring a PoA (and VPAs/CPAs) and seeking issuance of Gold Standard Certified Impact Statements or Products and related actions.
- 1.1.2 | Coordinating/managing entities (CMEs), VPA implementers, Validation and Verification Bodies (VVBs) and other stakeholders shall, adhere and/or refer to, as applicable, the minimum requirements for designing, implementing, and monitoring PoAs and VPAs/CPAs and procedures for seeking issuance of Gold Standard Certified Impact Statements or Products (GSVERs/ GSCERs).

1.2 | Applicability

- 1.2.1 | This document is applicable to all proposed PoAs and VPAs seeking Design Certification, Performance Certification and Issuance of Gold Standard Certified Impact Statements or Products.
- 1.2.2 | These requirements and procedures are not applicable to projects applying GS4GG [Contextual requirements](#).
- 1.2.3 | Unless otherwise stated the requirements outlined in the below sections applies to all scale/activity types. For Agriculture (AGR), Forestry, and microscale PoAs, if and where requirements differ from general requirements, these are clearly highlighted in this document accordingly.
- 1.2.4 | Unless otherwise stated the term VPA(s) also refers to CPAs, including all applicable requirements.

1.3 | Entry into force

- 1.3.1 | The date of entry into force of this document is 03 August 2022.

2| TERMS AND DEFINITIONS

- 2.1.1 | In addition to the definition contained in the [Glossary: GS4GG](#), the following terms apply in this document:

Term	Definition
Coordinating and Managing Entity (CME)	The entity nominated in the cover letter submitted for each activity. This is the entity that communicates with Gold Standard on all matters related to a PoA and associated activities.
GS4GG requirements and procedures	The framework of requirements and procedures applicable to Gold Standard for the Global Goals (GS4GG) that have been adopted by the Secretariat (upon approval from the Technical Advisory Committee and/or Board) including the applicable rules and modalities of the GS4GG, standards, activity and product requirements, eligible/approved methodologies, procedures, Rule Updates and Rule Clarifications.

Non-Forestry or Non - AGR project activity	<p>An activity that cannot be categorised as either a FORESTRY project activity or AGRICULTURE (AGR) activity (e.g., a Renewable Energy project activity).</p> <p><i>Current version of LUF Requirements is applicable to both Forestry and Agriculture activities. A new version of these activity requirements will be published later in 2024, separating the activity requirements for Forestry and for Agriculture project activity types.</i></p>
Programme of Activity (PoA)	A programme is a linked series of project activities - a set of related activities with a common objective submitted to Gold Standard.
PoA-DD	<p>Document that includes all information concerning PoA design and how it conforms to the Gold Standard Requirements</p> <p>The template of the PoA-DD is located here.</p>
PoA boundary	The geographical area (e.g., municipality, region within a country or several countries) within which all VPAs/CPAs will be implemented.
PoA crediting cycle	The approved operational duration of a PoA under which continued verification, certification and issuance of VERs/other products, inclusion of new VPAs or renewal of the crediting periods of existing VPAs can occur.
Real case VPA	An actual activity implemented/proposed to be implemented under a PoA that sets out a specific regulatory and design framework to be followed by similar regular VPAs. It is distinguished with other real case VPAs based on aspects like; technology/measure types, host country, end user type etc.
Regular VPA	An activity involving single measure or a set of interrelated measures implemented under a PoA that follow the framework/requirements set out by an associated real case VPA and PoA.
Start date of crediting cycle of PoA	The crediting period start date of the earliest VPA included in the PoA.
Start date of crediting period of VPA	As per project start date definition provided in Principles & Requirements or as per relevant Activity Requirements if includes a definition of start date.
VPA	A generic term used to denote both real case VPA and regular VPA.
VPA-DD	<p>Document that includes all information concerning VPA design and how it conforms to the Gold Standard Requirements</p> <p>The template of the VPA-DD is located here.</p>
VPA implementer	The entity in charge of managing and operating an individual VPA under the PoA.

3| GENERAL REQUIREMENTS

3.1 | Compliance with applicable requirements and procedures

3.1.1 | CMEs, when designing, implementing and monitoring a PoA and VPAs, shall consider and adhere to [Principles & Requirements](#), applicable [Activity Requirements](#), [methodology\(ies\)](#) and methodological tools, guidelines and other regulatory documents developed and/or recognised by the Gold Standard in accordance with this document.

3.2 | Use of applicable document templates

3.2.1 | CMEs seeking Design or Performance Certification of proposed PoA and VPAs shall prepare and submit to the VVB using the latest version of the applicable template and provide all necessary information and documentation to demonstrate compliance with all applicable rules and requirements in this document and other applicable standard documents (PoA [A-DD or V/CPA-DD templates](#) and [Monitoring Report template](#)).

3.3 | Use of applicable GWP values

3.3.1 | The CMEs shall apply IPCC AR5 GWP values¹ for the vintage 01 January 2021 onwards, as summarised in the table 1 below.

Table 1 – Applicable GWP values

GHGs	CO ₂	CH ₄	N ₂ O
GWP	1	28	265

3.4 | Use of Impact Registry

3.4.1 | The CME shall have an account in the Gold Standard [Impact Registry](#) to manage the PoA and its VPAs.

3.4.2 | The CME follows below steps:

- a. The CME opens an account in the [Impact Registry – email registry@goldstandard.org for information on how to open an account](#).
- b. PoA entry is created under registry account using a unique GS ID
- c. Each VPA is created with its own unique GS ID in the CME account or in the VPA implementers' accounts as per the signed [Cover Letter](#).
- d. Each real case VPA title must be prefixed with PoA GS ID that VPA is linked to.
- e. Each regular VPA title must be prefixed with the corresponding real case VPA GS ID followed by PoA GS ID that VPA is linked to.

¹ Refer to rule updates on applicability of GWPs for GS4GG Projects/ PoAs from 01 January 2021 onwards. Available at <https://globalgoals.goldstandard.org/standards/RU-2020-PR-V1.2-GWP-values.pdf>

Example: A cookstove PoA in Mongolia comprised of two real case VPAs, each with one regular VPA will have the following three entries in the [Impact Registry](#):

Table 2 – PoA & VPAs Title

PoA/VPA	GS ID	Real case/regular VPA	PoA/VPA Title
PoA	GS0001	-	GS001 PoA ABC Cookstove PoA in Mongolia
VPA -1	GS0025	Real case	<u>GS001</u> VPA-1 Choybalsan cookstoves in Mongolia
VPA -2	GS0029	Real case	<u>GS001</u> VPA-2 Dzuunmod cookstoves in Mongolia
VPA -3	GS0045	Regular VPA	<u>GS001</u> <u>GS0025</u> RVPA-1 Choybalsan cookstoves in Mongolia
VPA -4	GS0046	Regular VPA	<u>GS001</u> <u>GS0029</u> RVPA-1 Dzuunmod cookstoves in Mongolia

3.5 | Erroneous Inclusion and Liability

3.5.1 | For PoAs, the liability for erroneous inclusions lies with the CME.

3.5.2 | An Erroneous Inclusion occurs where a non-conformity is identified against a VPA that is part of a wider group-certification of a PoA. The implication of the non-conformity is that the VPA should not have been successfully included within the certification due to the non-conformity and that there may be systemic issues with other activities included. An Erroneous Inclusion may be identified by Gold Standard or the VVB, typically during Verification or Performance Review.

3.5.3 | When an Erroneous Inclusion is identified:

- a. VPAs that have been verified, including a site visit, can proceed to Performance Certification and issuance as appropriate
- b. VPAs of the same type that have not been verified with a site visit (for example, due to the application of a sample-based approach) shall remain on hold subject to the closure of the non-conformity by Gold Standard, as per the Non-conformity Requirements of the [Principles & Requirements](#).

3.5.4 | Where sampled VPAs provide evidence to conclude that the Erroneous Inclusion does not represent a systemic non-conformity², then all other VPAs that have not actually been verified due to a sample-based approach verification shall also proceed to Performance Certification and issuance as

² Systemic non-conformity: A non-conformity that has been identified as part of the Verification of activities under a PoA that may be reasonably assumed to arise in other included activities that have not been verified (for example due to a Sample-based approach).

Non-systemic Non-conformity: A non-systemic non-conformity is one that can be demonstrated to have occurred due to the particular circumstances of the activity that does not apply to other activities in the Sample.

appropriate. In the case of LUF activities, the Erroneous Inclusion will be assessed for parcels of land within the same VPA following a valid sample-based approach.

- 3.5.5 | Where there is a risk for an Erroneous Inclusion to represent a systemic non-conformity (meaning the non-conformity identified in the randomly selected sample of VPAs verified by a VVB) the VPAs that have not been visited by a VVB as a result of the selection of a random sampling verification shall also be put on hold until the issue is resolved to the satisfaction of Gold Standard. The assessment by Gold Standard shall be as per the Non-conformity Requirements of [Principles & Requirements](#).
- 3.5.6 | CME shall assess the risk of an Erroneous Inclusion from being a systemic non-conformity. The assessment shall be based on credible sources (including, but not limited to, peer-reviewed literature, data from official national sources, expert opinion). As a result of the risk assessment, the CME shall provide conclusive evidence on whether the Erroneous Inclusion is a systemic non-conformity. In assessing the risk of an Erroneous Inclusion being systemic, a CME shall consider the significance of the impact of the non-conformity against relevant activity requirements, methodology, and permanence of a VPA (as applicable).
- 3.5.7 | For PoAs, whenever a VPA is found to be erroneously included and has already been issued Gold Standard Certified SDG Impact Statements or Products, the CME shall within sixty (60) calendar days after receiving notification of non-conformity:
- a. Compensate issued Certified Impact Statements or Products by retiring equivalent number of Certified Impact statements or products from other projects of its portfolio; or
 - b. Compensate issued Certified Impact Statements or Products by retiring equivalent number of Certified Impact Statements or Products bought from other Gold Standard projects.
 - c. In the case of Forestry and AGR projects, follow the requirements of the [Performance Shortfall Guidelines](#).
- 3.5.8 | For PoAs, whenever a verified VPA is found not to be delivering in accordance with the registered PoA (e.g., the VPA is no longer operating), but Gold Standard Certified Impact Statements or Products have already been issued to that PoA, the CME shall within sixty (60) calendar days after receiving notification of non-conformity:
- a. Compensate issued Certified Impact Statements or Products by retiring equivalent number of Certified Impact Statements or Products from other projects of its portfolio; or
 - b. Compensate issued Certified Impact Statements or Products by retiring equivalent number of Certified Impact Statements or Products bought from other Gold Standard projects.

- c. In the case of Forestry and AGR projects, follow the requirements of the [Performance Shortfall Guidelines](#).

3.5.9 | For CDM PoAs, whenever the Clean Development Mechanism Executive Board (CDM EB) finds a VPA to be erroneously included and the CERs have been incorrectly issued and labelled, the CME shall proactively inform Gold Standard and the equivalent number of Gold Standard labels already issued under Gold Standard for the VPA shall be compensated by the CME within sixty (60) calendar days after receiving notification/decision from CDM EB.

3.6 | PoA hierarchy

3.6.1 | The PoA hierarchy comprising its various elements as recognised by GS4GG is laid out in the figure below. All PoAs seeking certification/certified under GS4GG shall be designed and implemented in accordance with the established PoA hierarchy. Refer to the [section 2](#) above for further details.

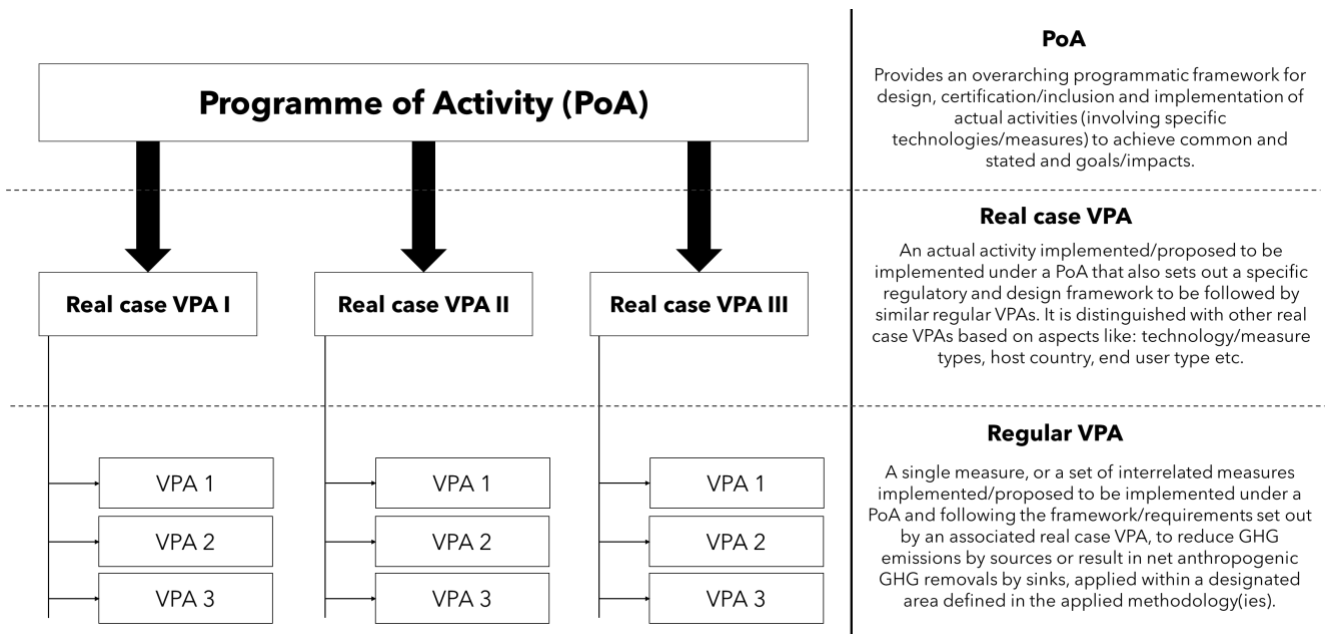


Figure 1: PoA hierarchy

4 | POA REQUIREMENTS

4.1 | Type and scale

4.1.1 | The CME shall determine the type of PoA from the following:

- a. Non – Forestry and/or Non -AGR PoA
- b. Forestry and/or AGR PoA

4.1.2 | A PoA may comprise of VPAs of different scales. Therefore, the scale is determined at real case VPAs level following the definition of scale³. A regular VPA shall comply with the scale requirements as defined at corresponding real case VPA. For further details refer to [Section 5.1 | below](#).

4.2 | Purpose and general description of the PoA

4.2.1 | The CME shall describe the proposed PoA in the PoA-DD to provide an understanding of the nature and implementation of PoA and monitoring arrangement for VPAs that are or will be included in the proposed PoA.

4.2.2 | The CME shall provide, inter alia, the information on the following design elements of the PoA:

- a. A unique title of the PoA
- b. The purpose and general description of the proposed PoA, which includes:
 - i. The policy/measure or stated goal that the PoA seeks to promote
 - ii. A framework for the implementation of the PoA and inclusion of VPAs in the PoA
 - iii. A confirmation that the PoA is a voluntary action by the CME
- c. The physical/geographical boundary of the proposed PoA in terms of a geographical area e.g., municipality, region within a country, country or several countries within which all VPAs to be included in the PoA will be implemented
- d. The technologies and/or measures to be employed and/or implemented by the VPAs under the PoA
- e. A description of how the technologies/measures and know-how for their use are transferred to the host Party, where applicable
- f. The name of the CME of the proposed PoA, and their contact information
- g. The CME shall indicate whether the proposed PoA receives any public funding. If any public funding is received, the CME shall provide information on the sources of the public funding. For PoAs taking place in countries on the OECD Development Assistance Committee's ODA recipient list⁴, a signed [Official Development Assistance \(ODA\) Declaration](#) is required
- h. The CME shall define the inclusion criteria of VPAs by setting out required conditions for a proposed VPA to be included in the PoA. The

³ Refer to corresponding Activity Requirements for definition of the scale of PoA.

⁴ List of ODA Recipients - <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/daclist.htm>

CME shall demonstrate the usability of the criteria for assessing the inclusion of VPAs in the PoA.

4.3 | Management system

4.3.1 | The CME shall establish, implement, and provide a description of the operational and management system for the implementation of the proposed PoA, including the following information:

- a. A clear definition of roles and responsibilities of personnel⁵ involved in the process of inclusion of VPAs, including a review of their competencies
- b. Records of arrangements for training and capacity development for personnel
- c. A procedure for technical review of inclusion of VPAs
- d. A procedure to avoid double counting (e.g., to avoid the case of including a new VPA that has already been registered either as a project activity or included as a VPA in another registered PoA, including but not limited to Gold Standard, CDM, other voluntary standards⁶ registered PoAs)
- e. Records and documentation control process for each VPA under the PoA
- f. Measures for continuous improvements of the PoA management system⁷
- g. Any other relevant elements

4.3.2 | The CME shall have the competencies to check the features of potential VPAs and ensure that each VPA meets all requirements and eligibility criteria for inclusion of VPAs in the proposed PoA before its inclusion.

4.4 | PoA boundary

4.4.1 | The PoA boundary shall be defined in its entirety at the time of Design Certification. A change in the PoA boundary can be requested following the design change approval procedure (refer to [Section 8.6 | below](#) for details).

4.5 | Demonstration of additionality

4.5.1 | The CME shall demonstrate additionality at PoA level by establishing that in the absence of Gold Standard Certification related finance:

- a. the proposed VPAs would not be implemented, or

⁵ It is not necessary to specify the names of personnel, but the descriptions of functions are required.

⁶ Note that other voluntary standards may have different terms to define PoAs and VPAs, such as group projects etc.

⁷ Improvements may include addition or restructuring of functions/posts for which approval by the Secretariat is not required as long as the CME is able to demonstrate to the VVB that the deliverables of the management system specified in the registered PoA-DD are fully met.

- b. the mandatory policy/regulation would systematically not be enforced and that noncompliance with those requirements is widespread in the country/region, or
- c. the PoA will lead to a greater level of enforcement of the existing mandatory policy/regulation or to a greater level of adoption of an existing voluntary scheme.

4.5.2 | The CME shall include conditions in the eligibility criteria for inclusion of VPAs in the PoA that would systematically demonstrate additionality of real case and its regular VPAs to be included under the proposed PoA.

4.5.3 | For retroactive PoAs/VPAs, the CME shall demonstrate prior consideration in accordance with [GHG Emissions Reduction & Sequestration Product Requirements](#).

4.6 | Start date and duration

4.6.1 | In order for the PoA to be listed, the PoA document including a [Stakeholder Consultation Report](#) shall be submitted for preliminary review with each one of its real case VPA submitted with PoA.

4.6.2 | The PoA crediting cycle start date is the crediting period start date of the earliest VPA included in the PoA.

4.6.3 | The duration of PoA which starts from the crediting period start date of earliest VPA of the PoA is specified in table 3 below.

Table 3 – PoA duration

Type of PoAs	Maximum Duration (yrs)	Crediting cycle start date of PoA
Non – Forestry or AGR PoA	20	Crediting period start date of first VPA
AGR	20	
Forestry	50	

4.6.4 | The start date for a CDM Gold Standard PoA follows the definition of start date of a CDM PoA⁸.

4.6.5 | The PoA that are design certified under an earlier version of Gold Standard shall maintain their maximum crediting periods as envisaged at time of registration. Refer to [Transition Requirements](#) for further details.

4.7 | Safeguarding assessment

4.7.1 | The CME shall conduct the Safeguarding Principles Assessment as per the [Safeguarding Principles & Requirements](#) at the VPA equivalent level.

⁸ For a CDM PoA, the start date is the date on which the CME officially notifies the secretariat and the DNA(s) of the host Party(ies) of its intention to seek the CDM status, or the date of publication of the PoA-DD for global stakeholder consultation, whichever is earlier ([CDM Glossary](#)).

4.8 | Contributions to SDGs

4.8.1 | The CME shall conduct the Sustainable Development Goals (SDGs) impact assessment at the VPA equivalent level as per [Principles & Requirements](#).

4.9 | Stakeholder Consultation

4.9.1 | The CME shall conduct the local Stakeholder Consultation at both the PoA level i.e., PoA Design Consultation and VPA equivalent level in accordance with [Stakeholder Consultation & Engagement Requirements](#).

4.9.2 | The PoA design consultation report and first real case VPA stakeholder consultation report (at minimum summary of physical stakeholder meeting) shall be submitted together to Gold Standard at the time of first submission (Preliminary Review).

4.10 | Approval and Authorisation

4.10.1 | PoA and its VPAs, shall comply with requirements pertaining to approval and authorisation prescribed in [GHG Emissions Reduction & Sequestration Product Requirements](#), if applicable.

4.11 | Baseline and Monitoring Methodology(ies)

a. General requirements

4.11.1 | The CME shall:

- a. prepare and submit a [real case VPA DD](#) for each methodology or methodology combinations with PoA DD at the time of validation of the PoA.
- b. provide the references (titles, versions, and reference numbers) of the selected methodology(ies) that are applied to the proposed real case VPA(s), including any other methodologies or methodological tools to which the selected methodologies refer.
- c. shall include a summary of eligible technology(ies)/measures the selected methodology(ies) will be applicable to as per the justification included in [real case VPA DD](#).

4.11.2 | The CME designing a small-scale VPA shall only use small-scale methodologies. However, the CME may use large-scale methodologies for small scale VPAs if the VPA follows applicable rules and requirements for large-scale project activities.

b. Application of multiple small-scale methodologies

4.11.3 | The CME may apply combinations of multiple technologies/measures and/or small-scale methodologies for the proposed PoA using one of the following options:

- a. The same combination of technologies/measures under the same combination of methodologies are applied consistently in every VPA

corresponding to a real case VPA. For example, methane recovered from an anaerobic digester to treat animal manure applying the methodology AMS-III.D is used for heat generation applying the methodology AMS-I.C;

- b. A single methodology is consistently applied in each VPA in the PoA but using different technologies/measures for different VPAs. For example, different wastewater treatment technologies are used in different VPAs in the PoA, applying the methodology AMS-III.H;
- c. A principal technology/measure is used in the PoA, applying different combinations of methodologies to different real case and its regular VPAs. For example, wastewater treatment projects⁹ with different ways of utilising recovered methane (methodologies AMS-I.C for heat, AMS-I.D and AMS-I.F for electricity, or both) or biomass/biogas projects with different fuel displacement (methodologies AMS-I.C and AMS-I.I for fossil fuel, AMS-I.E for non-renewable biomass, or both); or
- d. Combinations of technologies/measures and/or methodologies vary across real case and its regular VPAs in the PoA to realise the policy or the goal of the PoA. To apply such combinations,¹⁰ the CME entity shall demonstrate that the implementation of the activities through VPAs is integrated through the design of the PoA. For example:
 - i. The CME initiates and coordinates different GHG emission reduction activities as part of a city-wide effort to reduce GHG emissions to implement policy goals adopted by the city or the government. This may include different measures, such as energy production, transport, energy efficiency and waste management.
 - ii. The CME initiates and coordinates the installation of renewable electricity systems, which may include grid-connected and off-grid systems, by providing financial incentives for the installation of these systems.
 - iii. The CME initiates and coordinates a combination of Forestry and AGR activities on same parcel of land.

4.11.4 | In any of the options referred to in paragraph 4.11.3 above, the CME shall either:

- a. Demonstrate that no cross effects exist between the technologies/measures by following the instructions provided in [Annex -1](#) Instruction for consideration of cross effects for the application of multiple methodologies for PoA; or

⁹ Biogas/methane recovery from an anaerobic digester is the principal technology/measure in this example.

¹⁰ Choosing this option may influence the choices for the sampling plan.

- b. If cross effects exist, take them into account in the calculation of GHG emission reductions or removals.

4.11.5 | For the purpose of meeting the requirement referred to in paragraph 4.11.4 above, the CME may:

- a. Seek clarification from the Gold Standard on the existence of cross effects or how they should be taken into account in the calculation of GHG emission reductions
- b. Propose a revision to the applied methodologies to take into account the identified cross effects; or
- c. Request approval of deviation from the applied methodologies to take into account the identified cross effects.

c. Application of multiple large-scale methodologies

4.11.6 | The CME may apply combinations of multiple large-scale methodologies for the proposed PoA, if it demonstrates that the application of multiple methodologies for the PoA is to realise the policy or goal of the PoA, and that the implementation of the activities through VPAs is integrated through the design of the PoA (see examples in paragraph 4.11.3 (d) above).

4.11.7 | To apply multiple large-scale methodologies for the proposed PoA, the CME shall follow the instructions on the consideration of cross effects provided in this section and shall seek clarification from Gold Standard on potential cross effects in the proposed combinations. In doing so, a note with detailed technical descriptions shall also be submitted.

4.11.8 | Notwithstanding paragraph 4.11.6 above, the CME may apply the combinations explicitly permitted in the methodologies or the combinations that satisfy one of the following two conditions without seeking clarification from the Gold Standard:

- a. If each VPA applies only one methodology, and there is no interaction between different VPAs. An interaction shall be deemed to occur in the following cases, but not limited to, where:
 - i. one VPA is dependent on the implementation of another VPA, or one VPA impacts the profitability or GHG emission reductions or net anthropogenic GHG removals achieved by another VPA
 - ii. one VPA is interlinked with another VPA by the technologies applied or economic decisions taken
- b. If multiple large-scale methodologies are combined within a real case VPA, or different real case VPAs applying different methodologies are implemented such that geographical boundaries overlap, and the combination falls under one of the following types:
 - i. Recovery of waste gas/energy under one measure and its use in another measure for one or more applications (e.g. power, heat, natural gas distribution grid, feedstock). For example, biogas may

be firstly recovered (methodology ACM0010), and then used as a feedstock and fuel for town gas production (methodology AM0069) or for the purpose of injection to a natural gas distribution grid (methodology AM0053)

- ii. Waste gas destruction (e.g. N₂O) under one measure and energy efficiency/fuel switch as another measure in the same industrial plant where the waste gas is generated. For example, while implementing N₂O abatement from nitric acid production (methodology ACM0019), fossil fuel trigeneration systems may also be implemented in the facilities (methodology AM0076)
- iii. Renewable energy production for different uses. For example, a renewable energy power plant supplies power to the grid under one measure (methodology ACM0002) and the same plant replaces part of the electricity production of a standalone fossil fuel fired power plant under another measure (methodology AM0019)
- iv. Interconnection of electricity grid systems and at the same time, the introduction of renewable-, natural gas- or clean coal-based power plants. For example, while interconnecting different electricity systems for energy exchange (methodology AM0108), a new renewable-based power plant may be built to supply power to the exporting grid (methodology ACM0002)
- v. Aeration of landfills and collection of the residual landfill gas or residual waste after aeration for further utilisation. For example, the solid waste in a landfill after aeration (methodology AM0083) may be further incinerated for gainful use (methodology ACM0022)

4.11.9 |The CME may apply a combination of large-scale, small-scale and microscale methodologies for the proposed PoA if it complies with the same requirements for the combinations of multiple large-scale methodologies referred to in paragraphs 4.11.6 to 4.11.8 above, mutatis mutandis.

4.12 | Eligibility and Inclusion Criteria

4.12.1 |The CME shall define the eligibility criteria for inclusion of real case and its regular VPAs in the PoA. A set of eligibility criteria per technology/measure or combination of technology/measure shall be defined in the real case VPAs. As a minimum, the eligibility criteria for inclusion of real case VPA in PoA shall include the following -

- a. Geographical boundaries of the VPA consistent with that of the PoA
- b. Conditions to avoid double counting of GHG emission reductions or net anthropogenic GHG removals, such as unique identifications of product and end user locations
- c. Conditions to check the start dates of VPA through documentary evidence

- d. Conditions to ensure compliance with the applicability of the applied methodologies, the applied standardised baselines and the other applied methodological regulatory documents
- e. Conditions to ensure that VPA meet the requirements for demonstration of additionality
- f. Condition to ensure that the real case VPA and its regular VPAs meet the applicability criteria of selected methodology of combination of methodologies
- g. Conditions to ensure that real case and its regular VPAs systematically demonstrate additionality in accordance with [Principles & Requirements](#).

4.12.2 | With the proposed PoA DD, the CME shall also prepare at minimum, one real case VPA DD. The real case VPA DD shall:

- a. Describe the technologies/measures to be employed and/or implemented by the real case VPAs and its regular VPAs, including a description of their common features
- b. Define the conditions and circumstances under which technologies/measures included in real case VPA may be included as part of its regular VPAs, by establishing eligibility criteria for inclusion of regular VPAs at real case VPA DD level
- c. Specify how the real case and its regular VPAs are to be designed to ensure that they comply with all applicable requirements, including the requirements in this standard and in the applied methodologies.

4.12.3 | A new real case VPA may be submitted for inclusion to the PoA at any time during the duration of the PoA. The new real case VPA shall comply with the latest inclusion criteria applicable at the time of submission of Validation report by VVB. The CME shall follow design change rules to include a new real case VPA involving new technology/ measures and/or new methodology or combination of new methodology submitted after PoA design certification.

4.12.4 | For a proposed PoA applying more than one technology/measure or more than one methodology, the coordinating/managing entity shall prepare a real case VPA-DD for each technology/measure, each methodology and each combination thereof¹¹.

¹¹ For instance, a PoA for efficient residential lighting applying more than one methodology will need more than one real case VPA-DD (e.g. real case VPA-DD for efficient residential lighting under AMSII.C and real case VPA-DD for efficient residential lighting under AMSII.J). Similarly, a PoA for energy-efficiency activities applying a single methodology but including different technologies will need more than real case VPA-DD (e.g. real case VPA-DD for efficient street lighting under AMSII.C and real case VPA-DD for efficient water pumping under AMSII.C). Furthermore, a PoA for treatment of domestic manure will need more than real case VPA-DD for applying more than one combination of methodologies (e.g. a real case VPA-DD for applying the combination AMSIII.R.+AMSI.E.+AMSI.I. and real case VPA DD for applying the combination AMSIII.R.+AMSI.I). However, separate real case VPA-DDs are not

- 4.12.5 | The CME shall consider any specific guidance in the applied methodologies, where available, regarding the requirement to prepare separate real case VPA-DDs for each technology/measure, taking into account differences in the means of demonstration of additionality, GHG emission reduction or net anthropogenic GHG removal calculations, and monitoring methods applicable to the technologies/measures being implemented.
- 4.12.6 | As an exception to paragraphs 4.12.2 and 4.12.4 above, when the technologies/measures are included in the positive lists for additionality demonstration in the Activity requirements, methodology or latest version of CDM Methodological tool: [Tool 22 "Demonstration of additionality of small-scale project activities"](#) a real case VPA-DD may cover more than one technology/measure. However, the CME shall still include all information related to eligibility criteria, GHG emission reduction or net anthropogenic GHG removal calculations and monitoring requirements for each technology/measure separately taking into account any specific guidance in the applied methodologies.
- 4.12.7 | A VPA included in a registered PoA may not be re-included in the same or different PoA or registered as a project activity after the expiry of its final crediting period.
- 4.12.8 | Regular and Retroactive VPA are defined as the activity for which the:
- a. Stakeholder Consultation (first round) has been conducted before the Start Date of the VPA; or
 - b. Stakeholder Consultation (first round) is conducted after the Start Date of the VPA.
- 4.12.9 | The CME shall develop a distinct set of eligibility criteria for each real case VPA type, if the PoA establishes multiple types of VPAs based on implemented technologies/measures/practices or applied methodology(ies) etc.
- 4.12.10 | If the real case VPA applies sampling for the determination of parameter values for calculating GHG emission reductions or net anthropogenic GHG removals, conditions related to sampling requirements for the PoA in accordance with the ["Standard: Sampling and surveys for CDM project activities and programme of activities"](#).

4.13 | Debundling

- 4.13.1 | De-bundling provisions included in CDM methodology Tool [Assessment of De-bundling for small-scale project activities](#) do not apply to small scale or micro

required to cover cases that do not differ in terms of GHG emission reduction calculations (e.g. separate real case VPA-DDs are not required for installing prefabricated project stoves of efficiency N under methodology AMSII.G by manufacturer M1 versus installing prefabricated project stoves of efficiency N under methodology AMSII.G by manufacturer M2).

scale¹² PoAs submitted for registration under GS4GG, unless otherwise stated in applicable methodology.

5| REAL CASE VPA REQUIREMENTS

5.1 | Type and scale

5.1.1 | The CME shall indicate

- a. real case VPA DD i.e., the first VPA involving specific technology/measures and/or methodology/methodological combinations proposed to include in a PoA
- b. type of regular VPA PoA eligibility inclusion criteria
- c. the scale of VPAs following the applicable activity scale definition, summarised below

Table 4 – Activity Scale and Type

Activity requirements	Scale and type		
	Large scale	Small scale	Microscale ¹³
Renewable Energy (RE)		As per Renewable Energy Activity Requirements	10,000 tCO ₂ e/yr
Community Services Activity (CSA)		Community Services Activity Requirements	10,000 tCO ₂ e/yr
Agriculture (AGR)	No cap applies	60,000 tCO ₂ e/yr	10,000 tCO ₂ e/yr and 500 ha
Forestry		16,000 tCO ₂ e/yr	10,000 tCO ₂ e/yr and 500 ha
Others		As per defined cap in the methodology	-

5.1.2 | If selecting a small-scale VPA, the CME shall consider that:

- a. The three small scale project types (i.e. Type I, II and/or III) are mutually exclusive;
- b. A small-scale VPA may contain more than one component, each belonging to one of the three project types referred to above. In this case, the sum of the scale of components belonging to the same project type shall not exceed the limit of that project type.

¹² The Gold Standard Technical Advisory Committee (TAC) can decide to discontinue the scheme at any time in the case it's shown as being abused. In such cases, activities under mPoA already submitted or registered remain eligible for their entire crediting period.

¹³ The established scale if regardless of the activity belonging to either type I, II and III.

- c. If more than one component is included in the VPA, the CME shall provide information on the small-scale project type (i.e. Type I, II and/or III), technologies/measures and applied methodologies separately for each component.

- 5.1.3 | The CME shall provide the geographic reference or other means of identification of the real case VPA¹⁴, and demonstrate that it is within the geographical boundary of the registered PoA. A real case VPA boundary shall be limited to only one of the host countries, which is listed in the PoA-DD.
- 5.1.4 | The CME shall indicate whether the real case VPA receives any public funding. If any public funding is received, the CME shall provide information on the sources of the public funding.
- 5.1.5 | The CME shall identify entity/individual responsible for the operation of real VPAs (VPA implementers), including their names and contact details.
- 5.1.6 | The CME shall confirm that the proposed VPA is neither registered as a Gold Standard/CDM or other scheme project activity nor included in another registered PoA or an activity that has been deregistered.
- 5.1.7 | The CME shall declare, if applicable, the existence of a registered project activity or a VPA under a registered Gold Standard, CDM PoA and/or other scheme and/or whose crediting period has or has not expired (hereinafter referred to as former project) in the same geographical location¹⁵ as that of the proposed VPA.
- 5.1.8 | If the CME identifies that the proposed real case VPA is in the same geographical location as that of a former project, it shall declare that the proposed VPA will not lead to the discontinuation or modification of the former project and does not decrease the GHG emission reductions or net anthropogenic GHG removals by the former project, and that the proposed VPA complies with the following conditions:
 - a. It utilises both a different measure and a different technology from those of the former project;
 - b. It does not share or utilise any of the assets of the former project;
 - c. It utilises a different resource type compared to the former project.
- 5.1.9 | The following definitions shall apply for paragraph above:

¹⁴ For example: the geographic reference for stationary real case VPA (physical/geographical location of the VPA, including physical address (host Party, region/state/province, city/town/community, street name and number) and a map and, if necessary, other information allowing for the unique identification of the VPA (e.g. geographic coordinates)); the registration number or GPS devices for mobile VPA.

¹⁵ The geographical location includes the project boundary excluding the location of non-project-specific equipment such as electricity grid and district heating. It does not apply to distributed unit projects in which the project boundary consists of a region.

- a. Measure¹⁶: fuel/feedstock switch, technology switch, methane destruction and methane avoidance
- b. Technology: equipment or conversion process used for the production of goods or provision of services. Two different project activities/CPAs are considered to be using the same technology(ies) if they:
 - i. Provide the same kind of output and use the same kind of equipment and conversion process; or
 - ii. Undertake the same course of action that results in the same kind of effect (e.g. two projects using the same management practice such as fuel switching).
- c. Assets: resources with economic value that an individual, corporation or country owns or controls with the expectation that it will provide future benefit; the assets could be physical such as project equipment, or non-corporeal such as permits and exclusive position in legislation. The definition of assets in this context excludes land
- d. Output: the amount of goods or services produced by a technology
- e. Resource: A source of supply or support needed for the production of an output. It may include categories of goods, energy and energy carriers that are supplied into the project location and are required for the implementation of the project activity/VPA, such as fossil fuel, by-product of a process, biomass, solar, wind, or geothermal heat

5.1.10 | If the proposed real case VPA and its regular VPAs involves the implementation of distributed units in households and the conditions referred to in paragraphs 5.1.8 (a)–(c) above are not met, the CME shall request a VVB to validate and confirm by other means that the proposed VPA will not lead to the discontinuation or modification of the former project, and does not decrease the GHG emission reductions or net anthropogenic GHGs removals by the former project, in accordance with the ["CDM validation and verification standard for programmes of activities"](#).

5.1.11 | In all other cases, the CME may submit a request clarification, prior to the inclusion of the proposed VPA in the registered PoA.

5.2 | General description of the Real Case VPA

5.2.1 | The CME shall describe the specific design of the real case VPA in the VPA DD. When describing the real case VPA, the CME shall provide, inter alia, the following information:

- a. A unique GS ID and title of the VPA

¹⁶ "Guidelines for determining baselines for measure(s)"
<http://cdm.unfccc.int/Reference/Guidclarif/meth/meth_guid50.pdf>.

- b. The sectoral scopes linked to the methodology(ies) applied and relevant to VPA
- c. The purpose and a general description of the VPA
- d. The physical/geographical location of the VPA
- e. The technologies and measures to be employed and/or implemented by the real case VPA and its regular VPAs, including:
 - i. A list of the facilities, systems and equipment that will be installed and/or modified by the real case VPA and its regular VPAs
 - ii. The types and levels of services (such as the amount of certain type of product type produced or the amount of electricity fed into the electricity grid) provided by the facilities, systems and equipment and their relation, if any, to other facilities, systems and equipment outside the project boundary
 - iii. The arrangement of the facilities, systems and equipment
 - iv. The age and average lifetime of the equipment based on the manufacturer's specifications and industry standards
 - v. The installed capacities, load factors and efficiencies
 - vi. Provides the ranges, for example range of the age and average lifespan of the equipment based on the manufacturer's specifications and industry standards, installed capacities, load factors and efficiencies, if regular VPAs are expected to have variations in equipment features¹⁷
- f. The energy and mass flows and balances of the facilities, systems and equipment, if necessary;
 - i. The monitoring equipment and their location in the systems
 - ii. All information essential to understand the purpose of the activity
- g. The technologies/measures existing prior to the implementation of the VPA at the same site, as applicable, including the equivalent information listed in subparagraph (e) above on the facilities, systems and equipment
- h. The baseline scenario as established in accordance with section 5.9 below, including the equivalent information listed in subparagraph (e) above
- i. The scale of the project its justification in accordance with the applied methodology and activity requirements

¹⁷ At the time of real case VPA inclusion the manufacturer's specification is not mandatory for the entire range, however the evidences shall be provided at the time of inclusion of specific equipment in the VPA.

5.2.2 | In case of Forestry and AGR real case VPAs, in addition to para 5.2.1, the CME shall also:

- a. Describe the present environmental conditions of the area planned for the Forestry and AGR VPAs, including the climate, hydrology, soils and ecosystems
- b. Describe the presence, if any, of rare and endangered species and their habitats
- c. Describe the species and varieties selected for the Forestry VPA
- d. Describe the measures and know-how that will be transferred to the host Party, if applicable
- e. Describe or list the legal title(s) to the land, current land tenure and rights enabling determination of the owner of the GS VERs to be issued for the Forestry and AGR VPAs

5.3 | Demonstration of Additionality

5.3.1 | The CME shall demonstrate the additionality at real case VPA level in line with the [Principles & Requirements](#) or applicable Activity or Methodology Requirements using one of the following options:

- a. Positive lists of technologies or deemed additionality criteria as per applicable [activity requirements](#).
- a. With the exception of specific GS4GG Activity or Product Requirements as stated in the relevant standards, Gold Standard-approved Additionality tool or an applicable CDM EB approved additionality tool:
 - i. [Tool for the demonstration and assessment of additionality \(Tool 01\)](#).
 - ii. [Combined tool to identify the baseline scenario and demonstrate additionality \(Tool02\)](#).
 - iii. [Demonstration of additionality of small-scale project activities, under specific Activity Requirements for small-scale Projects \(Tool 21\)](#).
 - iv. [Additionality of first-of-its-kind project activities \(Tool 23\)](#)
 - v. [Positive lists of technologies \(Tool 32\)](#)

5.3.2 | The CME shall apply the latest version of additionality tool or positive list available at the time of first submission¹⁸ (Preliminary Review) of real case VPA.

5.3.3 | The CME shall, include conditions in real case VPA for inclusion of its regular VPAs to systematically demonstrate additionality at regular VPA level as follows:

¹⁸ First submission refers to the process of uploading all project documents (as required) on the GS Impact Registry and payment of applicable fees to Gold Standard.

- a. If deemed additionality criteria as per applicability activity requirements or positive list of technologies is to be applied, condition to ensure that the latest version of deemed additionality criteria or positive list of technologies, available in the relevant standard documents requirements at the time of first submission of regular VPA, is applied
- b. If an additionality tool is to be applied, conditions to ensure the latest version of additionality tool available at the time of first submission of regular VPA is applied
- c. If the real case VPA applies large-scale methodologies, for example GS approved CDM methodology, the conditions shall derive from the requirements contained in the additionality section of the applied methodologies
- d. If the VPA is small-scale and applies only small-scale methodologies, the conditions shall derive from the requirements contained in the additionality section of the applied methodologies, or if such section does not exist, from the "[Methodological tool: Demonstrating additionality of small-scale project activities](#)" and, where necessary, any applicable additionality tool. In any case, the requirements laid out in the applied methodology(ies) shall take precedence
- e. If investment analysis is used for the demonstration of additionality under the options referred to in subparagraphs c & d, the conditions shall:
 - i. Define the input parameters that will be used in the investment analysis, together with a description of how the values for these parameters will be obtained for each regular VPA. The additionality of each regular VPA shall then be assessed by using the actual values, applicable to that VPA at the time of inclusion, in the investment analysis conducted for the purpose of demonstrating the additionality of the VPA; or
 - ii. Define technical¹⁹ and economic criteria with a range of values for each input parameter, which qualify a regular VPA for inclusion in the PoA. The CME shall take into account regulatory and policy circumstances available at the time of designing such criteria. Under this option, the eligibility criteria shall be updated every three years in order to correctly reflect the technical and market circumstances for a VPA implementation. The CME shall follow the design changes requirements and procedure to update the eligibility criteria. At the time of

¹⁹ Technical and economic parameters that are technology specific (e.g. ranges of load factors, sizes of installation, wind speed); Parameters reflecting the investment climate: (i) Subsidies or other financial flows; (ii) Tariffs; (iii) Depreciation; (iv) Power purchase agreements; (v) Other parameters determining market circumstances; Ranges of costs (capital investment, operating and maintenance costs, etc.) and revenues (income from electricity sale, subsidies/fiscal incentives, official development assistance (ODA)).

inclusion of a regular VPA, the CME shall assess whether the actual values applicable to the VPA at that time fall within the range.

- 5.3.4 | If the real case VPA applies a combination of large-scale methodologies or large-scale and small-scale methodologies, and the combination results in changed cash-flow for individual measures in comparison to the situation where the measures are implemented separately, the conditions shall be such that additionality is demonstrated for the measures both individually (i.e. for each of the measures) and collectively (i.e. for the combination of the measures).
- 5.3.5 | For retroactive real case VPAs, the CME shall demonstrate prior consideration in accordance with [GHG Emissions Reduction & Sequestration Product Requirements](#).

5.4 | Start date, duration and crediting period

- 5.4.1 | Unless otherwise stated in a specific Methodology or Product Requirements, the crediting period start date of real case VPA is either the VPA Start Date or two years prior to the date of Design Certification or Inclusion Date – whichever is later. For the VPA Start date definition, refer to the Project Start Date as defined in the [Principles & Requirements](#) or applicable activity requirements, if includes a definition of start date.
- 5.4.2 | For VPA, the CME shall define:
- a. Start date of VPA
 - b. Expected operational lifetime of VPA
 - c. Crediting period start date of VPA and ensure that crediting period:
 - i. shall be selected and specified at the time of inclusion as per relevant [Activity Requirements](#) or applicable methodology in the absence of these, [Principles & Requirements](#).
 - ii. shall start on or after the PoA crediting cycle start date.
 - iii. shall not exceed the end of the duration of the PoA, regardless of the VPA inclusion date or start date.
- 5.4.3 | For VPA, the CME shall:
- a. determine only one start date for the crediting period of the real case VPA, even in cases of phased implementation of the VPA i.e., it is the first of the respective dates.
 - b. specify the start date of the crediting period in the format dd/mm/yyyy and shall not attach any qualifications to the start date, such as “expected”.

5.5 | Safeguarding Assessment

- 5.5.1 | The CME shall conduct the Safeguarding Principles Assessment and corresponding monitoring and reporting plan as per the [Safeguarding Principles & Requirements](#) at the real case VPA level.
- 5.5.2 | In real case VPA, the CME shall select one of the following or both options for safeguarding assessment as inclusion criteria for its regular VPAs;
- a. Safeguarding assessment and monitoring and reporting shall be conducted at the each regular VPA level,
 - b. Regular VPAs shall be exempted from Safeguarding assessment, where monitoring and reporting of identified risk and mitigation plan shall be conducted following real case VPA level safeguarding assessment outcome, where applicable.
- 5.5.3 | If CME opts for option (b) of paragraph 5.5.2 above, in such cases,
- a. the CME shall provide explanation and justifications with supporting evidence for selection of this option in real case VPA, including conditions or circumstances under which option (b) shall not be applicable.
 - b. the CME shall include inclusion criteria based on identified risks and mitigation plan in real case VPA DD with respect to the relevant safeguarding principles.
 - c. the VVB shall validate, and Gold Standard shall approve applicability of option (b),
 - d. the CME shall demonstrate compliance with inclusion criteria for each of its regular VPAs.
 - e. the option (b) shall only be applied to regular VPAs submitted for inclusion within three years of crediting period start date of real case VPA.
 - f. The CME may seek reapproval for option (b) after three years demonstrating compliance with the requirements outlined above in sub paragraph a to d above. Such re-approval may be validated and submitted for approval with the verification request. After re-approval the option (b) can be applied until crediting period end date of real case VPA.

5.6 | Contributions to SDGs

- 5.6.1 | The CME shall conduct the [Sustainable Development Goals](#) (SDGs) impact assessment at the real case VPA level as per [Principles & Requirements](#). To demonstrate compliance with SDG impact assessment requirements, the CME shall:
- a. demonstrate a clear, direct contribution to least three Sustainable Development Goals (SDGs) by comparing the Project Scenario to the

Baseline Scenario. One of three SDGs must be SDG 13, climate action.

- b. identify the relevant monitoring indicators and/or monitoring parameters corresponding to selected SDGs and its target
- c. define the monitoring approach for each monitoring indicator and/or monitoring parameters

5.6.2 | In the real case VPA, the CME shall also select one or both of the following options for SDG impact assessment as inclusion criteria for its regular VPAs;

- a. SDG impact assessment shall be conducted at each regular VPA level
- b. SDG impact assessment conducted at real case VPA level is representative and applicable to its regular VPAs, where the CME may conduct monitoring of SDG impacts at individual VPA level or group of VPAs level following a sampling approach

5.6.3 | If CME opts for option (b) of paragraph 5.6.2 above, in such cases,

- a. the CME shall provide explanation and justifications with supporting evidence for selection of this option in real case VPA, including conditions or circumstances under which option b shall not be applicable.
- b. the CME shall include inclusion criteria based on identified SDG impacts and monitoring plan in real case VPA DD with respect to the relevant SDGs. If a sampling approach for monitoring at group VPAs level is to be applied, it shall be defined in the real case VPA DD.
- c. the VVB shall validate, and Gold Standard body shall approve applicability of option (b).
- d. the CME shall demonstrate compliance with inclusion criteria for each of its regular VPAs

5.7 | Stakeholder Consultation

5.7.1 | The Stakeholder consultation at the real case VPA level shall be conducted as per [Stakeholder Consultation and Engagement Requirements](#).

5.7.2 | In the real case VPA, the CME shall also select one of the followings or both options for Stakeholder consultation as inclusion criteria for its regular VPAs:

- a. Stakeholder consultation shall be conducted at the each regular VPA level
- b. Stakeholder consultation may be conducted for a group of regular VPAs, where the applicability requirements included in paragraph below shall be complied with.

5.7.3 | If CME opts for option (b) of paragraph 5.7.2 above, in such cases:

- a. Option (b) is limited to the group of regular VPAs that are implemented or to be implemented within the geographic boundary of one host country.
- b. The CME shall clearly identify geographical boundary of stakeholder consultation and invite stakeholders accordingly.
- c. During the group stakeholder consultation, the CME shall clearly indicate to the stakeholders the period for which the consultation is valid and their intentions to add new VPAs to the PoA.
- d. The regular VPAs²⁰ shall be submitted for inclusion within two years of the grouped physical meeting.
- e. The stakeholder consultation report shall be submitted to Gold Standard with inclusion request for 1st regular VPA of the group.
- f. For all such regular VPAs, the CME should during monitoring gather feedback from local stakeholders – primarily end users and impacted stakeholder groups on the project implementation and its impacts, on a sample basis as part of ongoing feedback mechanism.

5.8 | Application of Baseline and Monitoring Methodology(ies)

a. General requirements

- 5.8.1 | For first real case VPA submitted with the proposed PoA, the CME shall select the latest or valid²¹ version of an approved methodology and methodological tool available at the time first submission of real case VPA to Gold Standard.
- 5.8.2 | For new real case VPA after PoA listing, the CME shall apply the latest version of the methodology or combination of the methodologies, available at the time of its first submission to Gold Standard.
- 5.8.3 | The CME shall include the references (titles, versions and reference numbers) of the selected methodology(ies) that are applied to the real case VPA, including any other methodologies or methodological tools to which the selected methodologies refer. The information shall also be included in the PoA DD as required per [Section 4.11 | above](#).
- 5.8.4 | The CME shall ensure that the design of the real case VPA adheres to all the requirements in the applied methodology(ies) and the other applied methodological regulatory documents refer in.

²⁰ At the time of physical meeting, identification of all corresponding VPAs of the group is not mandatory as long as compliance to inclusion criteria defined at real case VPA and PoA, where applicable, can be demonstrated at the time of inclusion of VPAs.

²¹ The valid version of a methodology is its latest version, or a previous version if the submission of the request for registration of the proposed PoA to the Gold Standard is still within the grace period of the previous version for application.

5.8.5 | The CME shall demonstrate in the real case VPA why the selected methodology²² is applicable to its regular VPAs by showing that the design of the real case VPA meets all applicability conditions of these regulatory documents.

5.8.6 | Refer to [Section 4.11 b above](#) for application of multiple methodologies and combination of methodologies.

b. VPA boundary, sources, and greenhouse gases (GHGs)

5.8.7 | In accordance with the applied methodology(ies) in real case VPA, the CME shall:

- a. define the project boundary including the physical delineation of the VPA, and
- b. select the sources and GHGs that are included/excluded in the project boundary and provide explanation with justification for the choice.

5.8.8 | In accordance with the applied methodology(ies) in real case VPA involving Forestry or AGR activity, instead of paragraph 5.8.7 above, the CME shall,

- a. define the project boundary that geographically delineates the proposed VPA under the control of the CME or the project participants, including information allowing for the unique identification of the VPA. If the proposed VPA contains more than one discrete area of land, each discrete area of land shall have a unique identification. AND
- b. select the carbon pools, emission sources and GHGs to account for in the project boundary of the real case VPA, and provide explanation with justification for the choice

5.8.9 | In accordance with the applied methodologies in real case VPA involving Forestry and AGR activity, the CME shall also:

- a. describe how to define the project boundary of its regular VPAs, including how to determine the physical delineation of each regular VPAs, and
- b. which sources, which carbon pools (for Forestry and AGR VPAs) and GHGs are to be included/excluded in its regular VPAs boundary, under which conditions or circumstances.

5.8.10 | For Forestry and AGR, the CME shall demonstrate that

- a. For all areas of land planned for the proposed VPA, the secured rights and CO₂-rights as required by the LUF activity requirements is already established or is expected to be established.

²² Where applicable, the selected methodologies, methodological tools and guidelines applied in accordance with the selected methodologies.

- b. When submitting the real case VPA DD to a VVB for validation, the CME or the project participants;
 - i. shall have established the control over at least two-thirds of the total area of land planned for the proposed VPA.
 - ii. shall demonstrate that all areas of land planned for the proposed VPA comply with all relevant requirements, except for those related to the control.
- c. If the control over the project areas has not been established for all areas of land planned for the proposed VPA when submitting the VPA-DD to a VVB for validation, the CME shall:
 - i. Demonstrate additionality separately for:
 - a. The area of land for which the control over the VPA has already been established
 - b. The entire area of land
 - ii. Estimate the baseline net GHG removals by sinks separately for:
 - a. The area of land for which the control over the VPA has already been established
 - b. The entire area of land
 - iii. Express each of the estimates of baseline net GHG removals by sinks referred to in subparagraph (ii) above on a per-hectare basis. The larger of these estimates shall be used to determine the baseline net GHG removals by sinks for the VPA.

- 5.8.11 | For all areas of land for which the control for the VPA has not yet been established when the VPA-DD is submitted to a VVB for validation, the CME shall provide evidence of control at the latest by the time of submitting the monitoring report that covers the first monitoring period for the VPA to a VVB for verification. Planned Emission Reductions (PERs) shall not be issued for the parcels of land for which the control has not been established during the first verification.
- 5.8.12 | When submitting the monitoring report that covers the first monitoring period for the Forestry and AGR real case VPA to a VVB for verification, the project boundary of the VPA shall be fixed in such a way that it covers only the area of land for which the control over the VPA has been established.
- 5.8.13 | For Forestry and AGR VPAs, the CME shall demonstrate that each discrete area of land to be included in the project boundary is eligible for a VPA in accordance with the applied methodologies.
- 5.8.14 | For Forestry and AGR VPAs, the CME shall outline how the non-permanence shall be addressed following the [Land-use & Forests Risks & Capacities Guideline – Gold Standard for the Global Goals](#) and outline the non permanence approach for regular VPAs.

5.9 | Baseline scenario

- 5.9.1 | In real case VPA the CME shall establish and describe the baseline scenario for the real case VPA in accordance with the applied methodology, including the following information;
- a. the facilities, systems and equipment to be operated under the real case VPA and in the baseline scenario, and clear explanation on how the same types and levels of services provided by the real case VPA would have been provided in the baseline scenario.
 - b. in case of replacement of the existing equipment, estimation of the point in time when the existing equipment would be replaced in the absence of the proposed real case VPA in accordance with the CDM methodology Tool 10 ["Tool to determine the remaining lifetime of equipment"](#). In case small-scale real case VPA, the CME may disregard this requirement for household devices/appliances to be used in VPA.
- 5.9.2 | In case a Forestry and AGR real case VPA, instead of paragraph above, the CME shall establish and describe the baseline scenario separately for each stratum in the proposed Forestry and AGR VPA in accordance with the applied methodology.
- 5.9.3 | In case of small scale and microscale VPAs, if a suppressed demand²³ and corresponding baseline scenario is established, it should be explained and justified as per applicable methodology requirements.
- 5.9.4 | In the real case VPA the CME shall also describe how to establish the baseline scenario for each of its regular VPAs in accordance with the applied methodologies and the provisions described in sub-paragraph below
- a. As a general principle, relevant national and/or sectoral policies, regulations and circumstances shall be taken into account in the establishment of the baseline scenario, without creating perverse incentives that may impact host Parties' contributions to the ultimate objective of Paris agreement.
- 5.9.5 | In case of Forestry and AGR real case VPA instead of paragraph above, the CME shall describe how to establish the baseline scenario separately for each stratum in each of the regular Forestry and AGR VPAs, including the land use that would occur in the absence of the regular Forestry and AGR VPA, in accordance with the applied methodologies, and the provisions below.
- a. When describing how to establish the baseline scenario, the CME shall take into account relevant national and/or sectoral policies, regulations and circumstances, such as historical land use practices,

²³ As per GS4GG requirements, suppressed demand scenario cannot be applied for large scale projects; Products and Impact Statements sold as Assets cannot be stacked (i.e. have different revenue streams) when using a suppressed demand baseline as the definition of baseline may be contradictory.

without creating perverse incentives that may impact the host Party's contributions to the ultimate objective of the Paris Agreement.

5.10 | Estimation of emissions reductions or net anthropogenic removals

5.10.1 | The CME shall describe in accordance with the applied methodology in real case VPA:

- a. how to undertake ex-post calculations of baseline, project and leakage GHG emissions by sources, or baseline and actual net GHGs removals by sinks, as well as GHG emission reductions or net anthropogenic GHG removals to be achieved by real case VPA, and
- b. provide the ex-ante calculation of GHGs for each year of the crediting period in accordance with the applied methodologies, and
- c. describe all steps to be undertaken for calculations and provide all results
- d. If the VPA contains more than one component, apply requirements (a), (b) & (c) for each component separately
- e. the data and parameters that will be determined ex-ante and remain fixed throughout the crediting period. These data and parameters shall be available at the time of the validation for inclusion of the VPA.

5.10.2 | In real case VPA, the CME shall also:

- a. describe the approach on how to undertake the ex-ante and ex-post calculations of baseline, project and leakage GHG emissions and GHG emission reductions or baseline and actual net anthropogenic GHG removals by sinks, and leakage (in case of FORESTRY and AGR) to be achieved by each of the regular VPAs, in accordance with the applied methodologies. The CME shall describe all steps to be undertaken for these calculations.
- b. justify the choice if the applied methodologies include different scenarios or cases or provide different options and/or default values to choose from.
- c. describe how to determine and justify the selection of the data and parameters that will not be monitored but are determined before the registration of the real case VPA and remain fixed throughout the real case VPA crediting period and can be applied in case of its regular VPAs. These data and parameters shall be available at the time of the validation of the real case VPA. If this data and parameters are different from those indicated by the applicable methodology, the CME shall request a deviation following [Deviation approval procedure](#).

5.10.3 | The CME shall ensure that the application of default data in the estimation of GHG emission reductions or net anthropogenic GHG removals for the real case VPA results in conservative estimates.

- 5.10.4 | To determine the performance of the equipment to be used in the real case VPA and its regular VPAs, if required for the calculation of GHG emission reductions, the CME shall use:
- a. The appropriate values, or the values calculated based on the methods, specified in the applied methodologies and the other applied methodological regulatory documents
 - b. The national standard for the performance of the equipment type (the CME shall identify the standard used) if the values referred to in subparagraph (a) above is not available
 - c. An international standard for the performance of the equipment type, such as International Organization for Standardization (ISO) and International Electrotechnical Commission (IEC) standards (the coordinating/managing entity shall identify the standard used) if the values referred to in subparagraphs (a) and (b) above are not available
- 5.10.5 | The manufacturer's specifications, provided that they are tested and certified by national or international certifiers, if the values referred to in subparagraphs (a)–(c) above are not available
- 5.10.6 | Performance data from test results conducted by an independent entity for the equipment to be installed under the real case and regular VPAs, if the values referred to in subparagraphs (a)–(c) above are not available
- 5.10.7 | The CME shall use the valid version of the norms, specifications, standards and test procedures referred to in applied methodology, as available at the time of submission of real case VPA or its regular VPAs, as applicable, to a VVB for validation.
- 5.10.8 | The CME may use sampling for the determination of parameter values for calculating GHG emission reductions and net anthropogenic GHG removals (in case of Forestry and AGR) if the applied methodologies, allow this. In such cases, in real case VPA, the CME shall
- a. develop and describe a sampling plan in accordance with the "[Standard: Sampling and surveys for CDM project activities and programme of activities](#)" for non Forestry or AGR projects
 - b. develop and describe a sampling plan
- 5.10.9 | In case of small scale activities, if leakage is to be considered, the CME shall consider leakage only within the boundaries host country, unless otherwise required by the applied methodologies or the other applied methodological regulatory documents.

5.11 | Monitoring Plan

- 5.11.1 | The CME shall develop and describe the monitoring plan for the proposed real case VPA in accordance with the applied methodology and other

methodological regulatory documents, other applicable GS4GG rules and requirements, and the provisions in paragraphs below.

- 5.11.2 | In the real case VPA, the CME shall also describe how to develop a monitoring plan for its regular VPAs in accordance with the applied methodology and other methodological regulatory documents, other applicable GS4GG rules and requirements, and the provisions in paragraphs below.
- 5.11.3 | In developing a monitoring plan for real case and its regular VPA, the CME shall apply the following unless the applied methodology state otherwise;
- a. Data variables that impact the GHG emission reductions continuously (e.g. quantity of fuel inputs, amount of heat or electricity produced, gas captured) shall be measured continuously and recorded at appropriate intervals
 - b. Data variables that are generally constant (e.g. emission factors, calorific value, system efficiencies) shall be measured or calculated at least once a year
 - c. Measuring equipment shall be certified to national or IEC standards
 - d. The calibration of measuring equipment shall be carried out by an accredited person or institution
 - e. Measured data with high levels of uncertainty shall be compared with data from other sources to check the consistency
- 5.11.4 | For parameters to be monitored/measured in accordance with the applied methodology(ies) and tools, the monitoring plan shall include the following:
- a. The measurement methods and procedures, including accepted industry standards or national or international standards that will be applied; the measuring equipment that will be used; how the measurements will be undertaken; the accuracy of the measurement methods; the measurement intervals; and the responsible person/entity who/that will undertake the measurements
 - b. Specifications of the calibration frequency for the measuring equipment and the calibration procedures to be applied and the responsible person/entity who/that will perform the calibration. If neither the applied methodologies, nor the other applicable guidance specify any requirements for calibration frequency for measuring equipment, the CME shall ensure that the equipment is calibrated either in accordance with the local/national standards or the manufacturer's specifications. If local/national standards or the manufacturer's specifications are not available, international standards may be used
 - c. Quality assurance and quality control (QA/QC) procedures
 - d. Uncertainty levels, methods and the associated accuracy level of measuring instruments to be used for various parameters and variables

5.11.5 |The monitoring plan shall also include the following other elements:

- a. The operational and management structure to be put in place to implement the monitoring plan
- b. Provisions to ensure that data monitored and required for verification and issuance are kept and archived for at least two years after the end of the final crediting period or the last issuance of VERs, whichever occurs later
- c. Definition of responsibilities and institutional arrangements for data collection and archiving

5.11.6 |In case of Forestry and AGR real case VPAs, the CME shall describe:

- a. how to plan management activities for each of the regular Forestry and AGR VPAs, including harvesting cycles, and verifications such that a systematic coincidence of verifications and peaks in carbon stocks is avoided.
- b. how to monitor forest establishment and management (Forestry) and/or agricultural land management (AGR), if required for compliance with the applicability conditions of the applied methodologies.
- c. how to determine and record the geographic coordinates of the project boundary, including boundaries of strata if any, for each of the regular Forestry and AGR VPAs.
- d. describe or provide reference to, standard operating procedures and QA/QC procedures for data monitoring, as required by the applied methodologies, to be applied for each of the regular Forestry and AGR VPAs.
- e. how to identify measures to minimise potential leakage and describe how these will be implemented for each of the regular Forestry and AGR VPAs.
- f. how to specify the procedures for periodic review of the implementation of activities and measures to minimise leakage, if required by the applied methodologies, for each of the regular FORESTRY and AGR VPAs.

5.12 | Eligibility and inclusion criteria for regular VPAs

5.12.1 |In the real case VPA DD, the CME shall define the eligibility criteria for inclusion of its regular VPAs in the PoA by setting out required conditions for a regular VPA to be included in the PoA.

5.12.2 | In the real case VPA DD, the CME shall, at a minimum include, the following²⁴ eligibility criteria for inclusion for its regular VPAs in the PoA:

- a. Conditions to ensure compliance with PoA-specific requirements,
- b. Condition to confirm that geographical boundaries of regular VPA is consistent with the geographical boundary of the PoA

5.12.3 | Conditions to provide an affirmation that funding from Annex I Parties, if any, does not result in a diversion of official development assistance (ODA);

- a. Conditions to avoid double counting of GHG emission reductions or net anthropogenic GHG removals, such as unique identifications of product and end-user locations (e.g., programme logo)
- b. Conditions to confirm that regular VPA is neither registered with Gold Standard and/or CDM project activities or other carbon credit scheme, included in another registered PoA, nor the project activities that have been deregistered
- c. Conditions to confirm that scale and type of regular VPA is consistent with real case VPAs and if the real case VPA is small-scale or microscale, conditions to ensure that regular VPAs that will be included meet the small-scale or microscale thresholds and remain within those thresholds throughout the crediting period of the VPAs

5.12.4 | Conditions to check the start date of regular VPA through documentary evidence;

- a. Conditions to check that crediting period type and total crediting year are in compliance with that selected at PoA level and that the crediting period of the VPA shall not exceed the end of the duration of the PoA, regardless of the crediting period start date or type of the VPA
- b. Conditions to ensure that regular VPAs meet the requirements for demonstration of additionality in line with the modalities defined in real case VPA
- c. Conditions to ensure compliance with the applicability of the applied methodology at real case VPA level
- d. Conditions to ensure the same technology/measures and methodology and/or methodology combinations and are within ranges defined in the real case VPA, where applicable

²⁴ The validating VVB and/or the Gold Standard may specify additional criteria depending on the specific characteristics of a PoA during validation and or design certification process.

- e. Conditions to provide Specification of the technology/measure²⁵, such as the level and type of service²⁶, as well as performance specification based on, inter alia, testing/certification
- f. Condition to identify the target group (e.g. domestic/commercial/ industrial, rural/urban, grid-connected/off-grid), and where applicable, distribution mechanisms (e.g. direct installation)²⁷
- g. Conditions related to undertaking local stakeholder consultation, safeguarding assessment, SDG contribution assessment in line with modalities defined in real case VPA
- h. Conditions to specify the approach to address non-permanence through the project entire crediting period and that shall be applied to all regular VPA for Forestry and AGR VPAs
- i. Other requirements

5.12.5 | The CME shall provide details of the approach chosen for site-visits in view of the inclusion of future regular VPAs in the real case VPA DD.

5.12.6 | The CME shall take into consideration the fact that a site visit by the VVB may be required when a new technology/methodology is introduced into the PoA (if not completed at the time of registering the PoA).

5.12.7 | The Gold Standard can mandate site-visits if a risk is identified at a later stage of the certification cycle.

6 | REGULAR VPA REQUIREMENTS

6.1 | Description of the regular VPA

6.1.1 | The CME shall describe the specific design of the regular VPA in the VPA DD. When describing the VPA design, the CME shall provide, inter alia, the following information:

- a. A unique title of the VPA referring to the one of the real case VPA
- b. The sectoral scopes linked to the methodology(ies) applied and relevant to the VPA
- c. The purpose and a general description of the VPA

²⁵ Specifications of the technology/measure shall include the type, capacity and other key features of the design of the systems. For example, indicating the installed capacity (in kW), size or dimensions, fixed/portable operation, and other key design features that make the project cook stoves efficient, would be appropriate; however, only indicating that all cook stoves will have an efficiency X% would not be sufficient.

²⁶ The level of service shall be defined in comparison with the baseline system being replaced.

²⁷ This is to re-test the validity of assumptions made at the PoA level. For example, in a lighting efficiency application, lighting usage hours of 3.5 hours per day would be valid if the target group is residences/households. Usage hours would be different in commercial applications.

- d. The physical/geographical location of the VPA
- e. The technologies and measures to be employed and/or implemented by the VPAs, including:
 - i. A list of the facilities, systems and equipment that will be installed and/or modified by the VPA
 - ii. The types and levels of services (such as the amount of certain type of cement produced or the amount of electricity fed into the electricity grid) provided by the facilities, systems and equipment and their relation, if any, to other facilities, systems and equipment outside the project boundary
 - iii. The arrangement of the facilities, systems and equipment
 - iv. The age and average lifespan of the equipment based on the manufacturer's specifications and industry standards that are within the specified range in the regular real case VPA
 - v. The installed capacities, load factors and efficiencies that are within the range specified in the corresponding real case VPA
- f. The energy and mass flows and balances of the facilities, systems and equipment, if necessary
 - i. The monitoring equipment and their location in the systems
 - ii. All information essential to understand the purpose of the project.
- g. The technologies/measures existing prior to the implementation of the VPA at the same site, as applicable, including the equivalent information listed in subparagraph (e) above on the facilities, systems and equipment
- h. A short summary of the baseline scenario as established in accordance with modalities, including the equivalent information listed in subparagraph (e) above

6.1.2 | In case of Forestry and AGR real case VPAs, in addition to para 6.1.1, the CME shall also:

- a. Describe the present environmental conditions of the area planned for the Forestry and AGR VPAs, including the climate, hydrology, soils and ecosystems
- b. Describe the presence, if any, of rare and endangered species and their habitats
- c. Describe the tree species, varieties, stand arrangements; describe, if applicable, the harvesting cycle and type (selective harvesting or rotation forestry) selected for the Forestry VPA
- d. Describe the measures and know-how that will be transferred to the host Party, if applicable

- e. Describe or list the legal title(s) to the land, current land tenure and rights enabling determination of the owner of the GS VERs to be issued for the Forestry and AGR VPAs

- 6.1.3 | Each VPA shall correspond to one of the real case VPA. If a real case VPA contains more than one technology/measure, a regular VPA may correspond to any one of the technologies/measures or their combination covered by the corresponding regular real case VPA.
- 6.1.4 | The CME shall provide the geographic reference or other means of identification of the proposed VPA²⁸, and demonstrate that it is within the geographical boundary of the registered PoA. A VPA shall be implemented in only one host country listed in the PoA -DD.
- 6.1.5 | The CME shall indicate whether the proposed VPA receives any public funding. If any public funding is received, the CME shall provide information on the sources of the public funding and an affirmation from host country that such funding does not result in a diversion of ODA and is separated from and not counted towards the financial obligations of donor countries.
- 6.1.6 | The CME shall identify entity/individual responsible for the operation of individual VPA (VPA implementers), including their names and contact details.
- 6.1.7 | The CME shall confirm that the proposed VPA is neither registered as a Gold Standard/CDM or other offset scheme project activity nor included in another registered PoA or an activity that has been deregistered.
- 6.1.8 | The CME shall declare, if applicable, the existence of a registered project activity or a VPA under a registered Gold Standard and/or CDM PoA whose crediting period has or has not expired (hereinafter referred to as former project) in the same geographical location²⁹ as that of the proposed VPA/CPA.
- 6.1.9 | If the CME identifies that the proposed VPA is in the same geographical location as that of a former project, it shall declare that the proposed VPA will not lead to the discontinuation or modification of the former project and does not decrease the GHG emission reductions or net anthropogenic GHG removals by the former project, and that the proposed VPA complies with the following conditions:
 - a. It utilises both a different measure and a different technology from those of the former project;

²⁸ For example: the geographic reference for stationary VPAs (physical/geographical location of the VPA, including physical address (host Party, region/state/province, city/town/community, street name and number) and a map and, if necessary, other information allowing for the unique identification of the VPA (e.g. geographic coordinates)); the registration number or GPS devices for mobile VPAs.

²⁹ The geographical location includes the project boundary excluding the location of non-project-specific equipment such as electricity grid and district heating. It does not apply to distributed unit projects in which the project boundary consists of a region.

- b. It does not share or utilise any of the assets of the former project;
- c. It utilises a different resource type compared to the former project.

6.1.10 | The following definitions shall apply for paragraph above:

- a. Measure³⁰: fuel/feedstock switch, technology switch, methane destruction and methane avoidance
- b. Technology: equipment or conversion process used for the production of goods or provision of services. Two different project activities/VPAs are considered to be using the same technology(ies) if they:
 - i. Provide the same kind of output and use the same kind of equipment and conversion process; or
 - ii. Undertake the same course of action that results in the same kind of effect (e.g. two projects using the same management practice such as fuel switching).
- c. Assets: resources with economic value that an individual, corporation or country owns or controls with the expectation that it will provide future benefit; the assets could be physical such as project equipment, or non-corporeal such as permits and exclusive position in legislation. The definition of assets in this context excludes land
- d. Output: the amount of goods or services produced by a technology
- e. Resource: A source of supply or support needed for the production of an output. It may include categories of goods, energy and energy carriers that are supplied into the project location and are required for the implementation of the project activity/CPA, such as fossil fuel, by-product of a process, biomass, solar, wind, or geothermal heat

6.1.11 | If the proposed VPA involves the implementation of distributed units in households and the conditions referred to in paragraphs 6.1.9 (a)–(c) above are not met, the CME shall request a VVB to validate and confirm by other means that the proposed VPA will not lead to the discontinuation or modification of the former project, and does not decrease the GHG emission reductions or net anthropogenic GHGs removals by the former project, in accordance with the "[CDM validation and verification standard for programmes of activities](#)".

6.1.12 | In all other cases, the CME may submit a request clarification, prior to the inclusion of the proposed VPA in the registered PoA.

6.2 | Demonstration of Additionality

6.2.1 | The additionality at each regular VPA level shall be demonstrated in accordance with [Section 5.3 | above](#) and modalities in corresponding real case

³⁰ "Guidelines for determining baselines for measure(s)"

<http://cdm.unfccc.int/Reference/Guidclarif/meth/meth_guid50.pdf>.

VPA requirements. For retroactive regular VPAs, the CME shall demonstrate prior consideration in accordance with [GHG Emissions Reduction & Sequestration Product Requirements](#).

6.3 | Start date, Duration and Crediting Period

6.3.1 | The Start date, duration and crediting period of each regular VPA shall be defined in accordance with requirements outlined in [Section 5.4 | above](#).

6.4 | Safeguards Assessment

6.4.1 | The CME shall conduct the Safeguarding Principles Assessment at VPA level in accordance with modalities in corresponding real case VPA.

6.5 | Contributions to SDGs

6.5.1 | The CME shall conduct the [Sustainable Development Goals](#) (SDGs) impact assessment at the VPA level in accordance with modalities in corresponding real case VPA.

6.6 | Stakeholder Consultation

6.6.1 | Stakeholder consultations at the VPA level in accordance with modalities in corresponding real case VPA.

6.7 | Application of Baseline and Monitoring Methodology(ies)

a. Reference of methodologies

6.7.1 | The CME shall provide the references (titles, versions and reference numbers) of the selected methodologies, including any other methodologies or methodological tools that are applied to the proposed VPA, in accordance with the corresponding real case VPA.

b. VPA boundary, sources, and greenhouse gases (GHGs)

6.7.2 | The CME shall describe the project boundary of the proposed VPA, including the physical delineation of the VPA, and the sources and GHGs that are included in the project boundary in accordance with modalities in corresponding real case VPA.

6.7.3 | In case of Forestry and AGR VPA, the CME shall

- a. define the project boundary that geographically delineates the proposed VPA under the control of the CME or the project participants, including information allowing for the unique identification of the VPA. If the proposed VPA contains more than one discrete area of land, each discrete area of land shall have a unique identification.
- b. demonstrate the control over eligible land in line with requirements of para 5.8.10.

- c. select the carbon pools, emission sources and GHGs to account for in the project boundary of the proposed Forestry or AGR VPA in accordance with corresponding real case VPA.

6.7.4 | In case of Forestry or AGR VPA, the CME shall select and describe the approach for addressing the non-permanence in accordance with the approach outlined in real case VPA.

6.8 | Baseline Scenario

6.8.1 | The CME shall establish and describe the baseline scenario of the proposed VPA in accordance with the modalities in corresponding real case VPA.

6.8.2 | The CME shall provide information on the facilities, systems, and equipment to be operated under the proposed VPA and in the baseline scenario, and clearly explain how the same types and levels of services provided by the VPA would have been provided in the baseline scenario.

6.8.3 | In case of replacement of existing equipment, the CME shall estimate the point in time when the existing equipment would be replaced in the absence of the proposed VPA in accordance with the latest version of CDM methodology Tool 10 "[Tool to determine the remaining lifetime of equipment](#)". In case small-scale VPA, the CME may disregard this requirement for household devices/appliances.

6.8.4 | In case of Forestry and AGR PoA, the CME shall establish and describe the baseline scenario separately for each stratum in the proposed Forestry and AGR VPA in accordance with the modalities in the corresponding real case Forestry and AGR VPA.

6.8.5 | If the corresponding real case Forestry and AGR VPA allows for the use of sampling for the determination of parameter values for calculating net anthropogenic GHG removals, the CME may use sampling in accordance with the sampling plan in the corresponding real case Forestry and AGR VPA.

6.9 | Estimation of emissions reductions or net anthropogenic removals

6.9.1 | The CME shall, in accordance with the modalities in the corresponding real case VPA, describe how to:

- a. undertake the ex-post calculation of baseline, project, and leakage GHG emissions by sources, or baseline and actual net anthropogenic GHG removals by sinks, as well as GHG emission reductions or net anthropogenic GHG removals to be achieved by each of the regular VPAs
- b. provide the ex-ante calculation of GHGs for each year of the crediting period
- c. describe all steps to be undertaken for calculations and provide all results.

6.9.2 | The CME shall, in accordance with the modalities in the corresponding real case VPA, provide the data and parameters that will not be monitored but are determined before the inclusion of the VPA and remain fixed throughout the

crediting period. These data and parameters shall be available at the time of the inclusion of the VPA.

- 6.9.3 | The CME shall ensure that the application of default data in the estimation of GHG emission reductions or net anthropogenic GHG removals for the proposed VPA is in accordance with the modalities in the corresponding real case VPA.

6.10 | Monitoring Plan

- 6.10.1 | The CME shall develop and describe the monitoring plan for the proposed VPA in accordance with the modalities in the corresponding real case VPA.
- 6.10.2 | The monitoring plan shall include all data, parameters and related information in accordance with the modalities in the corresponding real case VPA.
- 6.10.3 | The monitoring plan shall also include the other elements referred to in paragraph 5.11 above in accordance with the modalities in the corresponding real case VPA.

6.11 | Eligibility for inclusion

- 6.11.1 | The CME shall demonstrate how the proposed VPA meets the eligibility criteria for inclusion as defined in the corresponding real case VPA.

7 | IMPLEMENTATION AND MONITORING

7.1 | General requirements

- 7.1.1 | The CME shall:

- a. implement and operate the registered PoA in accordance with the description in the registered PoA-DD and included VPA DDs, including all physical features.
- b. monitor the registered PoA and its VPAs and its GHG emission reductions or net anthropogenic GHG removals and SDG impacts in accordance with the registered monitoring plan.

- 7.1.2 | The CME shall prepare, for each monitoring period, either a single monitoring report or multiple separate monitoring reports in the following manner:

- a. In the case of a single monitoring report, the report shall contain all monitoring results of all or batch of VPAs corresponding to same real case VPA. In such a case,
 - i. the monitoring reports shall have the same monitoring period that encompasses all monitoring results to be obtained during the period.
 - ii. the start of the monitoring period shall be the earliest date of the monitoring period start date among all VPAs included in the monitoring report.

- iii. the monitoring results of individual VPAs shall be separated in the monitoring reports
- b. In the case of multiple separate monitoring reports, the report shall be prepared for individual VPAs containing all monitoring results of VPA

7.2 | General description

- 7.2.1 | The CME shall describe the implemented registered PoA and monitored GHG emission reductions or net anthropogenic removal in the Monitoring Report to provide an understanding of how the implementation and monitoring were conducted.
- 7.2.2 | When describing the implementation and monitoring, the CME shall provide the following information regarding the implemented registered PoA:
 - a. Title and GSID of the PoA
 - b. Name of the coordinating/managing entity
 - c. Titles, versions and reference numbers of the applied methodologies or methodological tools to which the applied methodologies refer
 - d. Title, GSID, correspondence to a real case VPA and location of regular VPA covered by the monitoring report
 - e. Type, start date and duration of the crediting period for each VPA covered by the monitoring report
 - f. Monitoring period number and dates of coverage

7.3 | Description of implemented registered PoA and real case VPA

- 7.3.1 | The CME shall provide a description of the implemented registered PoA and its VPAs as follows:
 - a. Description of how the management system of the PoA was implemented
 - a. Description of how the single sampling plan covering all or batches of included VPAs corresponding to a single real case VPAs was implemented, if applicable
 - b. Description of the installed technologies, technical processes and equipment for the included VPAs
 - c. Information on the implementation and actual operation of the included VPAs, including relevant dates (e.g. construction, commissioning, start of operation). The CME shall;
 - i. describe the status of implementation and start date of operation for each site for a VPA that consists of more than one site.
 - ii. indicate the progress of the VPA achieved in each phase for a VPA with phased implementation.
- 7.3.2 | The CME shall indicate in the monitoring report, if any, changes to the PoA or VPAs are:

- a. temporary deviations from the registered monitoring plan, the applied methodologies, or the other applied methodological regulatory documents, or
- b. permanent changes (hereinafter referred to as post- registration changes). For post-registration changes that have been approved by Gold Standard, the CME shall indicate the dates of approval.

7.4 | Description of Monitoring System

7.4.1 | The CME shall describe the monitoring system of the included VPAs and provide line diagrams (graphical schemes) showing all relevant monitoring points. This description may include data collection procedures (information flow including data generation, aggregation, recording, calculations, and reporting), organisational structure, roles and responsibilities of personnel, and emergency procedures for the monitoring system.

7.5 | Data and Parameters

7.5.1 | The CME shall provide all parameters used to calculate the baseline, project, and leakage GHG emissions by sources or the baseline and actual net GHG removals by sinks, as well as other relevant parameters of the included VPAs for the monitoring period as required by the registered monitoring plan, the applied methodology(ies), tools and related regulatory documents.

7.5.2 | The CME shall provide information on how data and parameters have been monitored, and for each parameter shall:

- a. Provide the values of the monitored parameter for the purpose of calculating GHG emission reductions or net anthropogenic GHG removals. Where data are measured continuously, they shall be presented using an appropriate time interval (e.g., monthly for a monitoring period of six months or more; weekly for a monitoring period of less than six months; daily for a monitoring period of one month or less). For default values that are not fixed at the time of registration of the PoA or the inclusion of the VPA/CPAs, the most recent value shall be applied
- b. Describe the equipment used to monitor each parameter, including details on accuracy class, and calibration information (frequency, date of calibration and validity), if applicable, as per the registered monitoring plan
- c. Describe how the parameters are measured/calculated and the measurement and recording frequency
- d. Provide and/or identify the sources of data (e.g. logbooks, daily records, surveys)
- e. Provide the calculation method of the parameters, where relevant
- f. Describe the QA/QC procedures applied (if applicable as per the registered monitoring plan)

- g. Provide information about appropriate emission factors, IPCC default values and any other reference values that have been used in the calculation of GHG emission reductions or net anthropogenic GHG removals.

7.5.3 | If data and parameters monitored are determined by a sampling approach, the CME shall describe how the sampling has been conducted in accordance with the sampling plan in the registered monitoring plan.

7.5.4 | If a batch of VPAs corresponding to one real case VPAs is submitted as part of single monitoring report, the sampling may be conducted at the level of the batch or each VPA. For the limit on overall number of VPAs that can be included in a batch refer to applicable methodology.

7.6 | Calculation of emission reductions and removal enhancements

7.6.1 | The CME shall for each of the implemented VPAs for the monitoring period as per the applied methodology(ies), tools and related regulatory documents, identify the formula used for, and provide the calculation of,

- a. Baseline GHG emissions or baseline net GHG removals
- b. Project GHG emissions or actual net GHG removals
- c. Leakage GHG emissions
- d. GHG emission reductions or net anthropogenic GHG removals

7.6.2 | The CME shall provide a comparison of the emission reductions or removal enhancements achieved by the included VPAs with the estimates in the included VPA DDs.

7.6.3 | For any included VPA, except for Forestry and AGR VPAs, the CME shall explain the cause of any increase in the actual GHG emission reductions achieved during the monitoring period, including all information (i.e., data and/or parameters) that is different from that stated in the VPA -DD.

7.6.4 | For an included small scale or microscale or smallholder VPA, the CME shall:

- a. demonstrate that the scale of the activities remained under the applicable limit for that type in each crediting year during the crediting period; or
- b. If, during any crediting year, the scale goes beyond the limit of applicable type, cap the GHG emission reductions or net removal that are claimed for the monitoring year at the amount calculated with the limit of its type.
- c. If, the emission reductions or net removal volume achieved over consecutive 24 months period corresponds to scale that goes beyond the limit of applicable type, the scale should be moved to appropriate project scale applying design change requirements at the next issuance request or at the time on next renewal of crediting period. In the interim, the project can only be issued as per sub-para b above.

7.7 | Verification of implementation of registered PoA and monitored emission reduction or net anthropogenic removals

7.7.1 | The CME shall maintain all monitoring results of all VPAs in accordance with the record-keeping system identified in the registered PoA-DD and VPA DD.

8 | POA CERTIFICATION CYCLE AND PROCEDURES

8.1 | General overview

8.1.1 | Certification for a PoA and its VPAs is based on a five-year renewable certification cycle as per the process below:

- a. **Preliminary Review/Listing** - The Preliminary Review (time of first submission) is conducted at the outset of the PoA and its real case VPAs before Listing on the [Impact Registry](#). During the Preliminary Review, Gold Standard conducts a 4 week desk review to assess whether the proposed PoA and real case VPAs have the potential to conform to the applicable requirements and may therefore progress to the Listed status. Note that,
 - a. PoA and its real case VPAs are required to undergo Preliminary Review, and both will be listed simultaneously upon completion of the preliminary review process; and
 - b. Regular VPAs (corresponding to a design certified real case VPA) requesting inclusion in a PoA are not required to go through preliminary review and may be submitted for inclusion following one of the VPA inclusion pathways, as applicable. Refer to VPA inclusion pathways, below.

- b. **Validation and Design Review** - Validation and Design review are conducted for the PoA and its real case VPAs and regular VPAs before achieving Design Certification and Inclusion respectively.

During Validation, the VVB conducts an independent evaluation of the PoA/real case VPA(s)/regular VPA(s) (as applicable) against the relevant GS4GG requirements and procedures (for further details please refer to [Section 8.3 | below](#)).

During Design Review (which follows Validation), Gold Standard reviews the PoA/VPA documents and validation opinion to determine the suitability of the PoA/real case VPA(s)/regular VPA(s) (as applicable) to be design certified and included in the PoA respectively (for further details please refer to [Section 8.4 | below](#)).

- c. **Verification and Performance Review** – Verification and Performance Review are conducted for the real case VPAs and regular VPAs (of a PoA) before achieving Performance Certification and Issuance.

During Verification, the VVB conducts an independent evaluation of the implementation and monitoring of the real case VPA(s)/regular VPA(s) of a PoA (as applicable) and claimed SDG impacts including GHGs.

During Performance Review (which follows Verification), Gold Standard reviews the Monitoring Report and supporting documents including the VVB’s verification opinion to determine the suitability of the implementation and monitoring of the real case VPA(s)/regular VPA(s) of a PoA (as applicable) and the claimed emissions reduction and SDG impacts for issuance. For further details please refer to [Section 8.5 | below](#)

8.2 | Preliminary Review/Listing

- 8.2.1 | All real case VPAs submitted for inclusion in the PoA shall undergo the Preliminary Review before proceeding to validation and design review. The CME shall submit at minimum one real case VPA with PoA for Preliminary Review. Although not required, CMEs may submit regular VPA(s) with corresponding real case VPA(s) for Preliminary Review.
- 8.2.2 | Any regular VPAs, corresponding to a design certified real case VPA may be submitted for validation and/or inclusion review without preliminary review. Refer to VPA inclusion pathways [Section 8.4 | below](#), as long as the regular case VPA is submitted within one year of regular VPA start date. If a regular VPA is submitted later than one year from the VPA start date, it shall not be eligible for Gold Standard certification.
- 8.2.3 | Requests for action, such as Corrective Action Requests (CARs)/Likely CARs/Forward Action Requests (FARs)/Clarifications (CLs)/Observations (OBs) may be raised during preliminary review and must be addressed during Validation. However, matters pertaining to Eligibility Principles as indicated in the preliminary review outcome shall be addressed prior to Listing. At preliminary review stage CARs, OBs and FARs are indicative only; further matters may be raised or interpreted differently by the VVB and/or Gold Standard during the further certification stage of PoA Cycle.
- 8.2.4 | During the preliminary review, Gold Standard may identify any further matters that require Expert Stakeholder opinion and recommendations not already pre-identified.
- 8.2.5 | The Preliminary Review starts when the CME has:
- a. signed and submitted the Terms and Conditions AND
 - b. submitted the PoA and its real case VPA documentation AND
 - c. paid the fee for the Preliminary Review, where required.
- 8.2.6 | The minimum requirements for submission of PoA Documentation include Key Project Information - by uploading the following document:
- a. Cover Letter
 - b. Terms and Conditions
 - c. Official Development Assistance declaration
 - d. PoA design consultation report & real case VPA stakeholder consultation
 - e. Draft PoA & real case VPA Design Document

- f. Completed SDG Impact Tool (information for Step 1-5 of SDG Impact Tool is completed, whereas draft monitoring plan may be included later)
- g. Confirmation of certification pathway and selection of Gold Standard Approved Methodologies and Product. A draft monitoring plan may be included.
- h. Any other relevant documents

8.2.7 | The Preliminary Review is intended as a guide to the CME and does not represent a Certification review or result in Certification. It does not guarantee that a PoA and its VPAs shall be successful in Validation or Design Review or ongoing Verification and Performance Review. Neither does it guarantee that further issues or alternative interpretation will not arise later.

8.2.8 | The outcome of the Preliminary Review may be:

- a. a successful Review without any likely or potential CARs, FARs or OBs identified, OR
- b. a successful Review with likely or potential CARs, FARs or OBs identified but that are not required to be resolved prior to Listing, OR
- c. an unsuccessful Review with at least one potential Non-Conformity (NC) identified.

8.2.9 | With either outcome (a) or (b) the PoA and its real case VPAs will obtain 'Listed' status in the [Impact Registry](#). This means that:

- a. The Key Project Information, draft PoA DD, real case VPA DD and supporting documentation are made publicly available³¹, AND
- b. The CME may promote the PoA and its VPAs according to the Claims Guidelines as appropriate for Listed status.
- c. The CME may proceed to Validation.

8.3 | Validation and Design Review

8.3.1 | A PoA and its VPAs shall achieve Design Certification by completing validation and design review.

8.3.2 | To start the validation of PoA and real case VPAs that have achieved Listing status, the CME shall:

- a. contract an [approved VVB](#) - eligible for the activity type and pathway proposed, and
- b. submit PoA and real case VPA documentation and supporting documents to the VVB.

³¹ [Public Disclosure Requirements for Project Documentation](#)

- 8.3.3 | The Validation contract shall include VVB's engagement to respond to any clarifications, queries, OBs, FARs and CARs raised by Gold Standard during Design Certification Review.
- 8.3.4 | Validation includes a site visit by a VVB who assesses the up-front design and monitoring plan for a PoA and its real case VPA against applicable requirements. This includes validation of:
- a. the PoA and VPA documentation including the design document and monitoring & reporting plan, including any updates to the key project information after listed status has been achieved.
 - b. Any supporting document and evidence to demonstrate conformity to all applicable GS4GG requirements.
- 8.3.5 | As part of validation, the VVB shall validate the appropriateness of the sampling approach (including approach proposed for site-visits) as part of the Validation Report. The VVB shall take into account the following factors, amongst others, while assessing proposed sampling approach for validation:
- a. Risks related to the type(s) of project activity/ technology/ geographic location
 - b. Risks related to non-identification of emission and leakage sources
 - c. Risks related to double counting, especially in the case of distributed technologies.
 - d. Uncertainty with respect to the data monitored etc.
 - e. Risks related to environmental, economic or social safeguards
 - f. Risks on account of previous VPA having been erroneously included or other VPA facing significant grievances from local stakeholders or ongoing legal cases for existing VPA etc.
- 8.3.6 | Validation ends when VVB submits a final Validation Report with no open NCs and/or CARs, in the opinion of the VVB, to Gold Standard.
- 8.3.7 | The PoA and its real case VPAs shall complete Validation (defined as the date of submission of Validation Report by the VVB) within two years of successful listing of the PoAs and its real case VPAs. A new real case VPA submitted for inclusion after PoA design certification shall also complete validation within two years of successful listing of the real case VPA.
- 8.3.8 | Design review is a 4 week desk review conducted by Gold Standard of a PoA and its real case VPAs documentation and Validation Report submitted by VVB. The date of Design Certification is the last day of the 4 week Design Review period, even if the design review is concluded after this date.
- 8.3.9 | During the design review all PoA and VPAs documentation is made available to the Gold Standard [Technical Advisory Committee \(TAC\)](#) and [NGO Supporters](#) for review who can raise any requests for clarification.
- 8.3.10 | During Design Review, new CARs, FARs and OBs may be raised by any party. Design Review is concluded when all CARs/CLs are successfully closed. If any

new CARs or FARs are opened, these shall be addressed by CME and/or the VVB, as applicable.

- 8.3.11 | A positive conclusion of the Design Review results in Certified Design status, which means that:
- a. The PoA and its real case VPA Design Document, supporting documentation, Monitoring & Reporting Plan and final Validation Report shall be made public (unless otherwise agreed with Gold Standard, for example in the case of commercially or personal security sensitive information³²).
 - b. The PoA and its real case VPAs becomes eligible for Performance Certification.
 - c. The CME may promote the PoA and its VPAs according to the [Claims Guidelines](#) as appropriate for Certified Design status Projects.
 - d. The CME may include and/or request performance certification for regular VPAs following one of the VPA inclusion pathways, as applicable (refer to Section VPA inclusion, below)

8.4 | VPA Inclusion

a. Regular VPA

- 8.4.1 | To include a regular VPA in a design certified PoA, the CME shall ensure that the proposed VPA complies with the latest version of the design certified PoA and its corresponding real case VPA and relevant GS4GG rules and requirements as referred in registered PoA and real case VPA, unless a decision by TAC puts the applied methodology and/or methodological tool on hold.
- 8.4.2 | The date of VPA Design Certification (inclusion date) is the last day of Design Review period, applicable as per the inclusion pathway, even if the design review is concluded after this date
- 8.4.3 | A regular VPA may be included in the PoA by following one of the applicable pathways mentioned below. The figure below provides a schematic of all the three VPA inclusion pathways.

³² [Public Disclosure Requirements for Project Documentation](#)

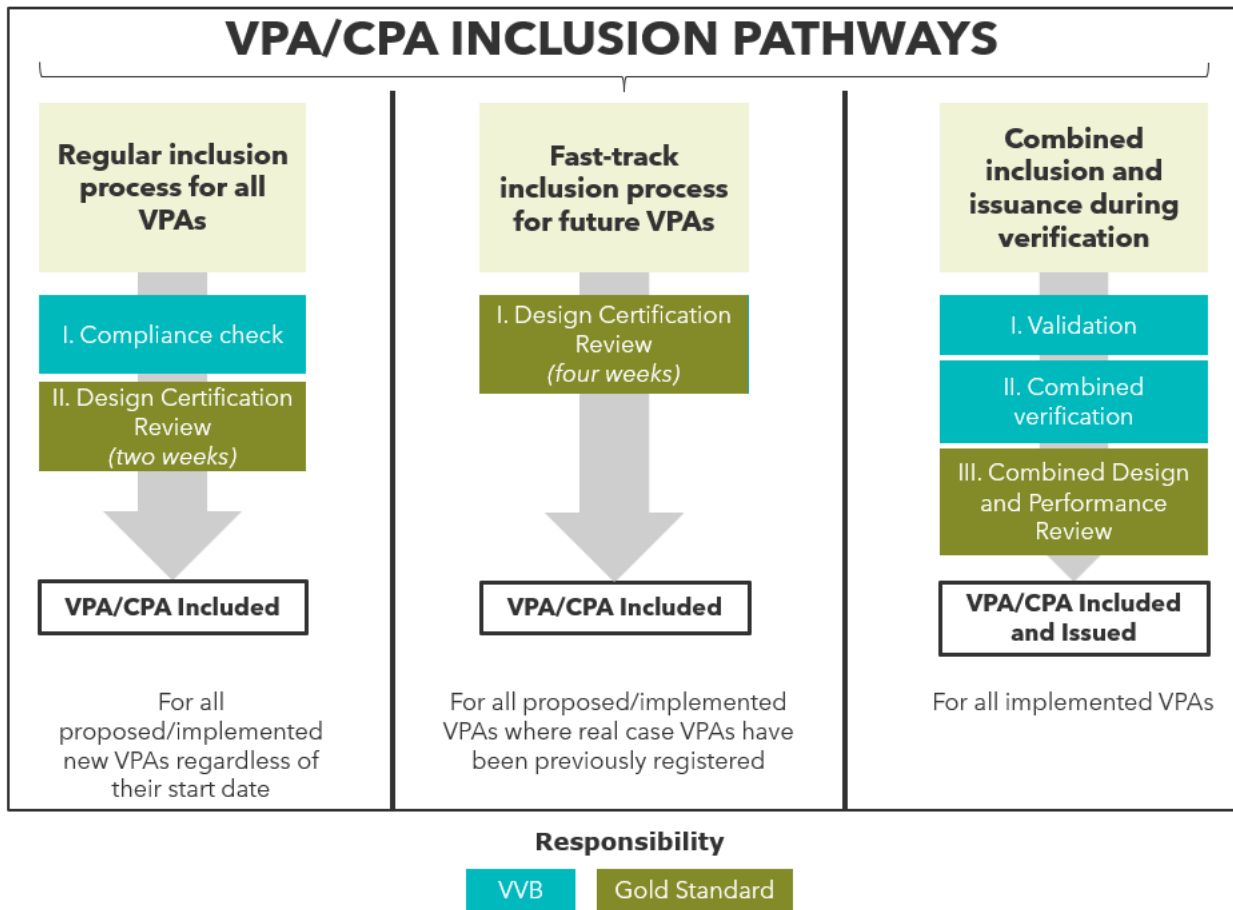


Figure 2 – VPA Inclusion pathways

i. Inclusion of regular VPAs

8.4.4 | This pathway can be used by all proposed/implemented regular VPAs irrespective of their start dates and involves following two actions:

- a. Compliance check by VVB: Prior to inclusion of a regular VPA, the VVB shall conduct a compliance check with respect to the inclusion criteria defined in the PoA-DD and real case DD. The VVB shall submit a formal inclusion request by submitting VVB’s Inclusion Report to Gold Standard.
- b. Design Certification Review by Gold Standard: After the compliance check by a VVB, Gold Standard shall conduct a Design Certification Review (2 weeks) of the regular VPAs before being formally included in the PoA.

8.4.5 | The design review period starts when the relevant documents (VPA DD, VVB Inclusion Report and other documentation) are submitted to Gold Standard and a completeness check of the document is successful.

8.4.6 | The Gold Standard may conduct spot-checks for any of the proposed VPAs for inclusion by the VVB, based on a target-random approach. The spot-check will entail Gold Standard carrying out a full review as opposed to a compliance

check done normally. Where selected for spot check, the VPA will undergo three week review period.

ii. Fast-track inclusion of regular VPAs

8.4.7 | This pathway involves a four-week Design Certification Review by Gold Standard only and does not require a compliance check by a VVB.

8.4.8 | The design review period starts when the relevant documents (VPA DD, Validation report and other supporting documents) are submitted to Gold Standard and a completeness check of the documents is successful. .

8.4.9 | This pathway can be used for all proposed/implemented regular VPAs irrespective of their start dates provided that the CME can demonstrate that the regular VPA:

- a. involves operations and implementation in the same host country, and
- b. corresponds to a design certified real case VPA (and applying the same inclusion criteria and technology/measure), and
- c. apply same methodology or combination of methodologies in accordance with modalities of real case VPA.

8.4.10 | This pathway cannot be used by regular VPAs in the following situations:

- a. where identified as not applicable in the [Preliminary Review Request Form](#). For such cases, Gold Standard shall identify and inform CME via preliminary review request form of real case VPA if this pathway is not available or likely conditions and requirements and/or timeframe until when this pathway would not be available for corresponding real case VPAs). For example, material issues were identified at the preliminary review stage for a given real case VPA that requires a VVB assessment; regular VPAs are likely to involve assessment areas that requires compliance check by a VVB.
- b. which belong to the type/scope of activities for which currently inclusion of new VPAs is temporarily put on hold by TAC, for example due to an ongoing investigation.

8.4.11 | For the regular VPAs directly included by the CME applying the Fast Track inclusion pathway, the VVB that performs the first verification for such VPAs shall confirm that they comply with the requirements defined for the inclusion of VPAs in the registered PoA and corresponding VPAs. If the VVB finds that they do not comply with any of the applicable requirements, then:

- a. Such VPAs shall be deemed to be erroneously included and will be further assessed in line with the requirements defined for treatment of erroneously included VPAs in section 3.5 above.
- b. The requirements mentioned in section 3.5 above will also apply to resolve the established non-conformity and no new regular VPAs shall be included without the positive conclusion of VVB compliance check for the next two VPAs.

8.4.12 | For the regular VPAs directly included by the CME following Fast track inclusion pathway, the VVB shall conduct the site visit within two years of a VPA's start date.

iii. Combined inclusion and issuance of real-case and regular VPAs

8.4.13 | This pathway allows for inclusion and issuance of GSVERs for implemented VPAs in the PoA for achieving. This pathway entails the following three phases:

- a. **Validation/ compliance check:** The VVB shall conduct a validation (real case VPAs)/ compliance check (regular VPAs) for inclusion of new VPA in the PoA.
- b. **Verification:** The VVB shall conduct a verification of all new VPAs and/or any existing VPA. The VVB may combine verification assessment for all VPAs with same monitoring period start and end date in a single Verification Report. Also, the VVB may carry out a combined site visit for both validation and verification process.
- c. **Combined Design and Performance Review:** Gold Standard shall carry out a combined Design and Performance Review (6 weeks) of all new VPAs and Performance Review of all existing VPAs (as applicable) together.

8.4.14 | The combined design and performance review period starts when the relevant documents (VPA DD, VVB reports and other documents) are submitted to Gold Standard, and a completeness check of the documents is successful.

b. New real case VPA

8.4.15 | To include a new real case VPA in a design certified PoA, the CME shall submit a design change request with revised PoA DD and the proposed new real case VPA-DD.

8.4.16 | The new real case VPAs shall undergo preliminary review, validation and design review following the certification steps outline in [Section 8.2 | above](#) and [8.3 | above](#).

8.4.17 | A positive conclusion of the inclusion Review of regular or new VPA results in Certified Design status, which means that:

- a. The regular and new real case VPA Design Document, supporting documentation, Monitoring & Reporting Plan and final Validation Report shall be made public (unless otherwise agreed with Gold Standard, for example in the case of commercially or personal security sensitive information³³).

³³ [Public Disclosure Requirements for Project Documentation](#)

- b. The PoA regular and new real case VPAs becomes eligible for Performance Certification.
- c. The CME may promote the regular and new real case VPAs according to the [Claims Guidelines](#) as appropriate for Certified Design status Projects.
- d. The CME may include and/or request performance certification for regular and new real case VPAs, as applicable.

8.5 | Verification and Performance Review

8.5.1 | Verification may start after:

- a. PoA and VPAs has achieved Gold Standard Certified Design status (it may also be combined with validation, see 'Combined inclusion and issuance of real-case and regular VPAs' pathway), AND
- b. The CME has contracted an eligible VVB, AND
- c. The CME has submitted the Monitoring Report to the VVB.

8.5.2 | Verification includes a site visit by a VVB who assesses the following against all GS4GG Requirements including applicable Activity Requirements, Gold Standard Methodology and Product Requirements:

- a. The Monitoring Report (including any updates in Annual Reports)
- b. All supporting evidence and documents included by the CME to demonstrate conformity

8.5.3 | An [approved VVB](#) - eligible for the activity type and pathway proposed shall be directly appointed by the CME. The VVB shall be retained by the CME to review and respond to queries raised during the Performance Review.

8.5.4 | Unless otherwise stated (for example in an applied Methodology or Product Requirements), the same VVB may undertake Validation/inclusion and Verification of given VPAs. Please refer to the requirements outlined in rule update "[Validation and Verification by same VVB](#)" in this regard.

8.5.5 | Verification must occur at least once during the five-year Certification cycle with the first Verification completed within two years of VPA Implementation Date or Design Certification, whichever is later. The VPA implementation date is defined as the date at which physical activity first becomes operational, for example, the commencement of energy generation or start of distribution of household technology.

8.5.6 | VVB shall conduct either systematic verification of their VPAs or apply cross VPA/CPA verification in line with the latest version of CDM guideline – [Guidelines for sampling and surveys for CDM project activities and programme of activities](#).

8.5.7 | The approach followed for verification shall be consistent with the monitoring approach. If the VPAs are systematically monitored, the verification shall also be carried out systematically for each VPA. When VPAs choose cross-VPA monitoring, they shall undergo cross-VPA verification.

8.5.8 | The CME shall submit monitoring reports for VPAs for which request of Performance Certification is intended. The CME can submit a combined

monitoring report for all VPAs that correspond to same real case VPA as long as VPAs have the same monitoring period start and end date.

- 8.5.9 | The Performance Review starts when monitoring report and supporting documents and a positive verification report by VVB are submitted to the Gold Standard, and a completeness check of the documents is successful.
- 8.5.10 | The Gold Standard initiates a three-week performance review period for all VPAs submitted for performance certification. The Gold Standard systematically reviews VPAs that have been selected for verification.
- 8.5.11 | The Gold Standard [Technical Advisory Committee \(TAC\)](#) and [NGO Supporters](#) may also raise requests for clarification and corrective action. All requests must be addressed in a satisfactory way for the verification to be approved and for issuance to proceed.
- 8.5.12 | For activities that are not verified by a VVB, spot-checks based on a target-random approach are conducted by Gold Standard. For randomly selected VPAs, the spot check review is conducted in three 3-week review period.
- 8.5.13 | The positive conclusion of the Performance Review period shall result in Gold Standard Certified Project status, which means that:
- a. The VPAs Documentation, supporting documentation and Verification Report are made public via the Impact Registry³⁴.
 - b. The VPAs can issue any Gold Standard Certified Products or Impact Statements upon payment of required fee.
- 8.5.14 | Multiple VVBs may be contracted within a same PoA to verify different VPAs. In case of the choice of a sampling verification, each one of the VVB involved in the verification shall comply with the sampling approach defined in the [PoA DD](#).
- 8.5.15 | A VPA may take into account retroactive monitoring period for performance Certification of Certified Impact Statement and /or Products. The maximum period for Retroactive Certification is two years prior to the date of VPA Design Certification unless otherwise stated in a specific [Activity requirements](#) or [Product Requirements](#).
- 8.5.16 | A CDM PoA and its CPAs registered with the UNFCCC may be operational before submission for Design Certification under Gold Standard. In such a case, CERs generated for a maximum period of two years prior to Gold Standard Design Certification of the CPAs can receive Gold Standard labels retroactively, unless otherwise stated in the [Product Requirements](#).

³⁴ [Public Disclosure Requirements for Project Documentation](#)

8.6 | Design Changes to the PoA & VPA

- 8.6.1 | The CME may make permanent changes - proposed or actual - to the implementation, operation or monitoring (design changes) of a registered PoA & included VPAs.
- 8.6.2 | The CME shall make and seek approval of design changes to a registered PoA & included VPAs by following all applicable requirements and approval procedures prescribed in the [Design Change Requirements](#).
- 8.6.3 | PoA level Design Change request does not require the VPA level documents to be submitted for design change review upfront. For the PoA level design change request, the CME can only submit PoA related documents such as the PoA-DD.

8.7 | Deviations from applicable requirements

- 8.7.1 | The CME may deviate from applicable standard and methodological requirements and procedures for the PoA and included VPAs prior to or after achieving Design Certification.
- 8.7.2 | The CME shall make and seek approval of deviations(s) for the PoA and included VPAs by following all applicable requirements and approval procedures prescribed in the [Deviation Approval Requirements and Procedures](#).

8.8 | Annual reports

- 8.8.1 | Transparent, annual update reports need to be provided for VPAs that have achieved the Design Certification status or have successfully transitioned to GS4GG. An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed³⁵. If a verification is in progress but not completed, then an Annual Report is still required by the end of calendar year.
- 8.8.2 | Failure to provide Annual Reports as required shall result in the decertification of the VPAs.
- 8.8.3 | The Annual Report shall be submitted to Gold Standard which will be made publicly available.
- 8.8.4 | The Annual Report shall focus on information since the last Annual Report or Verification Report as appropriate and provide following information
 - a. A summary of the recent activities, events and actions related to the VPA,
 - b. A clear statement on how stakeholders may provide inputs/grievances,
 - c. A list of all inputs/grievances that have been received since the last Annual Report together with their respective answers/actions,

³⁵ For example, if a VPA does not complete the verification for monitoring year 2021 by 31st December 2022, the project shall submit an Annual report for monitoring year 2021 latest by 31st December 2022.

- d. Any incidents or events that may impact the Outcomes/Impacts delivered to date (in terms of loss) or the ongoing Performance of the VPAs,
- e. Any legal contest or dispute that has arisen,
- f. Any updates to the Key Project Information, VPA Design Document, Monitoring & Reporting Plan and any other supporting documentation,
- g. A brief descriptive summary of all monitoring information collected during the year,
- h. Any update of the 'Project Participants & Secured Titles' (in case of changes)

8.8.5 | The CME shall attest to the accuracy of the information provided by its signature on the Annual Report. The signatory shall be an individual with legal signing authority as defined in the cover letter.

8.8.6 | Annual Reporting does not represent Certification nor any decision making or agreement to any design change by Gold Standard. Annual Reporting is intended as an opportunity to share progress and track key updates and confirms to Gold Standard that the VPAs remains active. With formal review of conformity to Requirements; any changes in approach shall be undertaken at Performance Certification only.

8.9 | Renewal of PoA & VPAs

8.9.1 | To maintain Gold Standard Certified status beyond five years, a PoA and its VPAs shall undergo Design Certification Renewal. This renewal process shall begin (defined by the submission of a validation report by a VVB for renewal of crediting period of PoA and its VPAs to Gold Standard) no later than the last date of current crediting period. Design Certification Renewal may be completed after the last date of current crediting period.

8.9.2 | The crediting period start (renewal) date shall be the first day after the end date of the current crediting period of PoAs and its VPAs.

8.9.3 | A PoA must undergo Design Certification Renewal every 5 years. The PoAs that were registered under earlier versions of Gold Standard shall be renewed after the first 7 years and thereafter follow the GS4GG certification cycle³⁶ (i.e., 5 year renewals).

8.9.4 | All VPAs shall also be renewed following 5 year certification cycle. The VPAs that were included in the PoA - registered under earlier versions of Gold Standard;

- a. VPAs included within the first crediting cycle of PoA (i.e., 7 years) shall follow the same 7 year, twice renewal model.

³⁶ The maximum total duration of the Transitioning PoA shall be 28 years as envisaged at time of registration under an earlier version of Gold Standard.

- b. VPAs include after the first crediting cycle of such PoA and completion of transition to GS4GG shall follow the GS4GG Certification Cycle (i.e., 5 year renewals).

8.9.5 | Delay in the submission of validation report by a VVB for renewal of crediting period beyond the last date of current crediting period will result:

- a. For PoA - no new real case/regular VPAs can be included during the delay period;
- b. Real case and regular VPAs - Certified Products and/or Impact Statements cannot be issued for period of delay. In such cases period of delay will be the period between end date of current crediting period and the submission of validation report by a VVB for renewal of crediting period. For example, a delay of 1 year beyond end date of the first crediting period shall mean that no issuance can be requested for period of delay of 1 year. However, the crediting period start and end date will be unchanged and will be determined as per para 8.9.2, above.

8.9.6 | A VVB shall validate the PoA and real case VPA for renewal of certification cycle. For regular VPAs renewal of certification, the CME may select any of the pathways outlined for inclusion of VPAs, Section 8.4, above.

8.9.7 | Design Certification Renewal follows the same process as Validation/ inclusion and Design Review (Design Certification) though the scope of assessment is limited to:

- a. Changes in the PoA/VPAs as related to the General Eligibility Criteria
- b. Incorporation of any relevant updates to the Gold Standard Requirements
- c. Re-definition of baseline scenario and any impact of change on the eligibility principles, criteria and requirements
- d. Any Gold Standard activity, product and methodology-specific requirements
- e. Demonstration of Ongoing Financial Need, where relevant – see Ongoing Financial Need

8.10 | Registration of multi-country PoAs

8.10.1 | Multi-country Voluntary PoA shall provide a real case VPA DD for each country considered at the time of PoA validation. Exceptions may be requested on a case-by-case basis. The CME shall follow [Deviation approval procedure](#) for such deviation request.

8.10.2 | The deviation request shall be supported by documentation addressing the following elements of the PoA DD and VPA DD, (where submitted):

- a. Additionality – Where applicable PoA level additionality shall be demonstrated taking into account all countries in the PoA boundary.

- b. Baseline scenario – the baseline situation (as defined by the applied baseline methodology/methodologies) for all countries in the PoA boundary shall be similar and this shall be justified.
- c. Emission reductions or other SDG Impact calculation (where applicable) – a typical emission reduction calculation approach as per the applied methodology should be demonstrated in the PoA/VPA DD and the same approach shall be applied for VPAs from all countries in the PoA boundary.
- d. Legislation – the legislation applicable to the applied technology shall be provided for all countries in the PoA boundary.

8.10.3 | The information given in the PoA DD and real case VPA DD should demonstrate with confidence that all targeted communities within the PoA boundary are homogeneous with respect to the above four points.

8.10.4 | Gold Standard Voluntary PoAs that are granted with this exception can submit one real case VPA DD (from one of the countries included in the PoA boundary) at the time of PoA Design Certification and subsequent real case/regular VPA(s) for the other countries can be included in the PoA at a later stage.

8.10.5 | The PoAs that not are granted with this exception can add new countries to the PoA boundary after PoA design certification via a formal [Design change request](#) and payment of the design change fee. This process requires submission of a real case VPA DD for activities developed in each of the countries.

8.11 | CDM PoAs

8.11.1 | All documentation submitted for CDM validation shall undergo Gold Standard Validation and Design Certification review, as applicable, following the options below:

- a. In case of a full PoA certification i.e., all CPAs of a CDM registered PoA wanting to certify under Gold Standard, the CDM registered PoA and CPA level documents along with the PoA and CPA DD shall be provided to Gold Standard.
- b. In the case of a single CPA is submitted for Design Certification under Gold Standard, the process followed is the same as that for either a regular or a retroactive standalone project, as applicable.
- c. Under special circumstances for CDM PoA (such as when the CDM PoA CME is not willing to act as CME for Gold Standard), Design Certification at the CPA level can be allowed. This is evaluated on a case-by-case basis. The CME or CPA owner in agreement with CDM PoA CME should submit a request for clarification to Gold Standard before initiating such process.

- d. In the case of multiple CPAs submitted for Design Certification, a Gold Standard PoA-DD is created for those CPAs to seek Design Certification and the following steps are followed:
 - i. PoA/CPA level stakeholder consultation is conducted
 - ii. PoA validation and Design Certification. Documentation to be submitted to Gold Standard include the registered CDM-PoA-DD and the additional information required for the Gold Standard PoA-DD not included in the CDM-PoA-DD, (e.g. sampling verification for Gold Standard is different from CDM), along with the specific CPA-DD and CPA KPI.
 - iii. CPA inclusion based on the CDM-CPA-DD, the CPA KPI and the VVB Validation/inclusion report
 - iv. CPA verification based monitoring reports and verification reports for activities chosen for actual verification by the VVB and all verification reports.

8.11.2 | The following conditions shall also be satisfied for the labelling of CERs:

- a. The serial numbers associated with the CERs issued to the relevant CDM PoA by the UNFCCC must allow for a clear differentiation among the various CPAs;
- b. A CDM PoA-DD and a GS PoA KPI must be submitted to Gold Standard for approval. These documents will contain all the information necessary to allow the VVB to perform a compliance check for the subsequent CPAs. It will be submitted together with a first CPA-DD; and
- c. Gold Standard CPA documentation, i.e., the CPA-DD and the CPA-KPI must be delivered for each one of the Gold Standard applicant CPAs.

8.12 | Publicly Available Information

8.12.1 | Final versions of the following PoA and VPA related information and documents shall be made publicly available³⁷ on the Gold Standard Impact Registry:

- a. Stakeholder Consultation Report
- b. Safeguarding assessment
- c. PoA-DD and VPA-DDs, Ex-ante emission reduction and other impacts spreadsheets
- d. Monitoring Reports, ex-post emission reduction and other impacts spreadsheets
- e. IRR/financial analysis spreadsheet, where additionality is justified applying financial additionality
- f. Validation, Compliance and Verification Reports by VVB.

³⁷ [Public Disclosure Requirements for Project Documentation](#)

- g. Any other relevant project documents deemed necessary by VVB to ensure transparency

8.12.2 | Confidential Information shall be treated as per the rule clarification [Public Disclosure Requirements for Project Documentation](#).

ANNEX -1 INSTRUCTION FOR CONSIDERATION OF CROSS EFFECTS FOR THE APPLICATION OF MULTIPLE METHODOLOGIES FOR POA

I. GUIDANCE

1. These instructions are applicable to a programme of activity (PoA) seeking to apply multiple technologies/measures and/or approved methodologies.
2. Cross effects may occur when multiple technologies/measures are implemented, applying either one methodology or multiple methodologies. See section 2 below for some examples of cross effects.
3. If a single methodology is consistently applied in each VPA in a PoA but using multiple technologies/measures, it may potentially lead to overestimation of greenhouse gas (GHG) emission reductions when several technologies/measures interact with each other (e.g. methodology ACM0012). The cross effects in such situations shall be addressed through additional guidance related to the application of the methodology for a PoA in the applied methodologies.
4. The CME shall consider the following situations to identify cross effects. These situations are neither exhaustive nor mutually exclusive and are intended to serve as examples only:
 - a. Type I: Cross effects could occur when there is an exchange of energy (thermal, mechanical or electrical) or mass transfer between different measures within a VPA or between VPAs, where the transfer occurs from a primary or independent measure to a dependent measure;
 - b. Type II: Cross effects could also occur when several measures rely on the same information when estimating GHG emission reductions. For example, several measures refer to historical fuel/electricity/heat consumption, or a default value.
5. The CME shall consider that when combining different types of measures, for example, energy efficiency and fuel switch, the baselines for different measures shall be determined sequentially and not simultaneously. The baseline of the second technology/measure shall be set after considering the effects of the implementation of the first technology/measure. For Type II cross effects, once the baseline is estimated/determined for one of the measures, the secondary (tertiary, etc.) measure should not use the same historical/default values, but an adjusted value taking into account a scenario in which the primary measure is implemented:
 - a. For Type I cross effects, the energy/mass stream of the dependent measure shall be determined conservatively, taking into account the output of the primary measure;
 - b. For Type II cross effects, once a baseline is estimated/determined, the secondary (tertiary, etc.) measure shall not use the historical/default values, but an adjusted value taking into account a scenario in which the primary measure is implemented.

II. EXAMPLES

1. **Example 1 (Type I):** For a biogas recovery and utilisation VPA, the primary measure is to recover the biogas and the other measure is to utilise the biogas for power generation. In this case, the GHG emission reductions are determined on the basis of the amount of methane emissions avoided and the fossil fuel displaced for power generation, and the additionality should be evaluated together for both components.
2. **Example 2 (Type II):** Considering a VPA implementing energy-efficiency measures in a building including two measures:
 - a. Measure A: lighting energy efficiency is achieved under one component by replacing the inefficient bulb with an efficient technology applying a relevant methodology;
 - b. Measure B: lighting control efficiency is also implemented as a separate component applying a different methodology in the same building.
3. If historic energy consumption for lighting is used by both components, then it is likely that GHG emission reductions are over-estimated due to cross effects. Similarly, if measure B precedes measure A in terms of timelines for implementation, and measure B uses historic information for the baseline and measure A uses default factors (e.g. 3.5 hours of usage per day and a difference in wattages of the incandescent lamps and compact fluorescent lamps as in the methodology AMS-II.J), potentially there can be over-estimation due to cross effects.
4. Reduced energy consumption of the lights should be taken into account when determining savings from the light controls project and vice versa.
5. **Example 3 (Type II):** In a fossil fuel-based power plant, an energy-efficiency measure is implemented by introducing more advanced technology (e.g. improved blades in an existing steam turbine). As a result of this energy-efficiency measure, the required steam for generating the same amount of electricity is reduced. A second measure may be implemented to switch from fossil fuel to biomass in the boiler. In this example, the saved energy consumption due to the energy-efficiency measure should be taken into account when determining the quantity of fossil fuel displaced in the fuel switch measure.

ANNEX -2 MICROSCALE PROGRAMME OF ACTIVITIES REQUIREMENTS

1 | SCOPE AND APPLICABILITY

- 1.1.1 Microscale Programme of Activities (MPoA) refers to a PoA that involves implementation of microscale voluntary project activities (VPA). Refer to [Section 5.1 | aboveType and scale, above](#). The rules and requirements mentioned in the main document for PoA/ VPAs shall apply to MPoA.
- 1.1.2 This annex outlines the requirements and exemptions that are only applicable to MPoA and its VPAs. In case of any discrepancy, the rules in this Annex shall prevail. Note that Microscale PoAs that are not validated and verified by Gold Standard approved VVB are not [eligible](#) to generate and supply credits to the CORSIA scheme.
- 1.1.3 The Gold Standard Technical Advisory Committee (TAC) reserve the right to discontinue the MPoA scheme at any time in the case it's observed as being abused. In such cases, activities under MPoA already submitted or registered remain eligible for their remaining crediting period.

2 | APPLICATION OF BASELINE AND MONITORING METHODOLOGY

- 2.1.1 In addition to the methodology requirements outlined in the main document, the CME developing a MPoA may describe and submit a new methodology as part of the POA DD documentation for approval by Gold Standard. Refer to the [Microscale Project Requirements](#) for further details.

3 | CERTIFICATION CYCLE AND PROCEDURE

3.1 Preliminary Review/Listing

- 3.1.1 The procedure and requirements for mPoA and VPA for preliminary review are the same as outlined in [Section 8.2 |Preliminary Review](#).

3.2 Validation and Design Review

- 3.2.1 Validation of the MPoA and its VPAs shall be conducted as per [Section 8.3 | Validation and design review](#).

3.3 VPA inclusion

- 3.3.1 The CME may request for the inclusion of VPAs at any time during the duration of the PoA following the pathways outlined in Section [8.4 | above](#).

3.4 Verification and Performance Review

- 3.4.1 MPoA Verification shall be conducted as per [Section 8.5 |Verification and Verification and Performance](#) .

3.5 Publicly available information

- 3.5.1 Final versions of the following PoA- and VPA-related information and documents shall be made publicly available on the Gold Standard Impact Registry:

- a. Stakeholder Consultation Report
- b. Safeguarding assessment
- c. PoA-DD and VPA-DDs, Ex-ante emission reduction and other impacts spreadsheets
- d. Monitoring Reports, ex-post emission reduction and other impacts spreadsheets
- e. IRR/financial analysis spreadsheet, where additionality is justified applying financial additionality
- f. Any other relevant project documents deemed necessary by VVB to ensure transparency

3.5.2 Confidential Information shall be treated as per the rule clarification [PUBLIC DISCLOSURE REQUIREMENTS FOR PROJECT DOCUMENTATION](#).

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DOCUMENT REVISION HISTORY

Version	Date	Description
3.0	12/11/2024	Revisions to <ul style="list-style-type: none"> a. update the microscale scheme validation and verification options b. accommodate changes as per the new assurance model fee schedule c. clarify the 1st submission date of regular VPA that are exempted from preliminary review
2.1	05/10/2023	Revision in errors identified in GWP's applicability & other editorial changes
2.0	05/05/2022	<ul style="list-style-type: none"> a. Document structure streamlined to make it more convenient to read and follow b. New PoA hierarchy defined and corresponding rules and requirements established c. Document scope expanded to include LUF requirements and procedures d. Introduced simplifications to the PoA certification cycle procedure and inclusion of new VPAs in the PoA e. Included all relevant requirements and procedures, hitherto excluded, but inferred f. Editorial improvements
1.0	01/07/2017	<ul style="list-style-type: none"> a. Initial adoption