



Gold Standard[®]
for the Global Goals

FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: 12/11/2024

VERSION: 6.0

NEXT PLANNED UPDATE: 12/11/2026

RELATED DOCUMENTS

– [Deviations Approval Requirements and Procedures](#)

CONTACT DETAILS

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1| General Guidelines

1.1 | Applicability

- 1.1.1 | This form is to be completed for projects (project activities/PoAs/VPAs) seeking deviation or is/are at a risk of deviating from any [applicable requirements](#), GS4GG-specific requirements listed in the applicable [Methodologies](#) or any other deviations occurring in any of the various aspects of the project.
- 1.1.2 | Refer to the latest version of [Deviation Request Requirements and Procedures](#) for detailed information on the procedures and requirements.
- 1.1.3 | This form can be used in the following instances i.e.,
- a. Deviation from GS4GG requirements and/or applicable methodologies prior to submission for certification with GS4GG.
 - b. Temporary changes to a certified project - which include changes from the registered monitoring plan, the applied methodologies or other standard documents - that are expected **not** to occur beyond a given monitoring period.
- 1.1.4 | For any permanent changes to a design certified project, the requirements set in [Design Change Approval Requirements and Procedures](#) shall be followed.

2| Submission of deviation form

- 2.1.1 | This form shall be submitted in Microsoft Word (.doc) format to Gold Standard at deviations@goldstandard.org
- 2.1.2 | Forms with incomplete/inaccurate information shall not be considered for review and shall be returned to the applicant.

3| Implementation of deviation decision

- 3.1.1 | The decision prescribed in this form shall be considered by the entity applying for deviation for further course of action.

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4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVREQ-358
Date of decision	10/03/2026
Decision	<input checked="" type="checkbox"/> Approved [No precondition to apply the deviation decision] <input type="checkbox"/> Conditionally approved [Decision is subject to compliance with the precondition defined below] <input type="checkbox"/> Not approved [reason for rejection is provided in decision summary]

4.2 | Decision

4.2.1 | Decision Summary

The deviation request for claiming credits from delay period (19/04/2022 to 17/09/2024) is approved given that the start of 2nd crediting period was before the transition date in March 2023 and the CME started the renewal process immediately with VVB site visit in Jul 2023 and submitted to GS for renewal in Sept 2024.

The CME must ensure that the VVB site visit must be within 2 years from the date of CP2 renewal approval (18/09/2024).

4.2.2 | Directions for the project developer/CME, if applicable

The CME shall note that the decision is based on the information provided in the deviation request form and only against the applicable standard requirement quoted in the form below by the CME. The CME shall comply with all other applicable standard requirements until unless specifically mentioned in the deviation decision. The CME shall document the deviation request, its implications, and GS' decision in the appropriate section of the project document.

4.2.3 | Directions for the Validation and Verification Body (VVB), if applicable

The verifying VVB shall, through appropriate means at disposal, evaluate that the project's compliance with the above-mentioned conditions and provide VVB opinion in the verification report.

4.2.4 | Directions for the Gold Standard, if applicable

The review team shall check the information reported by the CME and the VVB for appropriateness, accuracy and consistency.

4.3 | Applicability to other activities

Is this decision applicable to other projects under similar circumstances? ¹	<input type="checkbox"/> Yes <input type="checkbox"/> No
Does this decision set a precedent for future projects with similar circumstances? ²	<input type="checkbox"/> Yes <input type="checkbox"/> No
Precedent details (if applicable to other activities)	
<hr/>	

¹ If this is marked yes, this means that any other project (PoA/VPA/PA) in similar situation may apply the decision of this deviation to their project as well. The project developer/VVB may quote this deviation decision in the relevant certification documents. This is relevant to only the projects which have already entered the certification cycle with GS4GG.

² If this is marked yes, it means the decision is valid to all the future projects which will enter the certification cycle with the similar situation. This is relevant to all the projects which are not yet design certified with GS4GG or have not submitted their documents for preliminary review yet.

5| Deviation Request Details

To be completed by the entity requesting deviation - (Project Developer/Coordinating and Managing Entity and/or VVB)

5.1 | Submitted by

- Project developer
- CME
- VVB
- Other (specify...)

5.2 | Details of the entity and its representative submitting the form

Item	Information
Name ³ :	Suwipa Rukwongtrakool
Email ID ⁴ :	registration@southpole.com
Organisation: ⁵ :	Swiss Carbon Assets Ltd.
Are you an authorized project participant as per the cover letter submitted for this activity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

5.3 | Background information

Type	<input type="checkbox"/> Project activity	<input type="checkbox"/> PoA GSXXXX	<input checked="" type="checkbox"/> VPA	
GS ID	GSXXXX GSXXXX	GS XXXX GS XXXX	GS4269	
Host country(ies)	Cambodia			
Project Title	GS2404 International Water Purification Programme - CPA 4 Water Kiosks in Cambodia			
Registry link	https://registry.goldstandard.org/projects/details/1630			
Scale	<input type="checkbox"/> Microscale (GS) <input checked="" type="checkbox"/> Small scale <input type="checkbox"/> Large scale <input type="checkbox"/> Other, if applicable please specify below Insert text here			
Certification Status and corresponding	<input type="checkbox"/> Listed	<input checked="" type="checkbox"/> Certified design	<input checked="" type="checkbox"/> Certified project	<input type="checkbox"/> Other

³ Name of the individual representing the entity requesting the deviation

⁴ Email ID for further correspondence related to the deviation request

⁵ The name of the entity requesting the deviation

date of latest status			<i>If other, specify here</i>	
	<i>dd/mm/yyyy</i>	19/04/2019	24/03/2025	<i>dd/mm/yyyy</i>
Applied version of Standard	<input checked="" type="checkbox"/> GS4GG			
	<input type="checkbox"/> Previous version of Gold Standard	Version no.		
	<input type="checkbox"/> 1.0	<input type="checkbox"/> 1.1	<input type="checkbox"/> 1.2	<input type="checkbox"/> 2.2
Transition date, if applicable	From previous GS version to GS4GG		29/10/2019 ⁶	
	From another standard to GS4GG		21/03/2023 ⁷	
	Name of another standard	<input checked="" type="checkbox"/> CDM		
		<input type="checkbox"/> Other		
		Name of the Standard – Insert text here		
Applicable activity requirement	<input type="checkbox"/> Renewable Energy Activity Requirements <input checked="" type="checkbox"/> Community Services Activity Requirements <input type="checkbox"/> Land-use and Forests Activity Requirements <input type="checkbox"/> Other <i>Insert name here</i>			

5.4 | Project deviation history

Is there any deviation request(s) for the same project activity/PoA/VPA(s) that was submitted to GS previously? If yes, below information.			<input type="checkbox"/> Yes
			<input checked="" type="checkbox"/> No
Reference number	Insert Text here		
Status of the deviation	<input type="checkbox"/> Approved	<input type="checkbox"/> Rejected	<input type="checkbox"/> Under review
Were there any findings (CL, CAR, FAR) raised during any certification step (preliminary review, design and/or performance review etc.) that are relevant to this deviation request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	<p>Summary of the findings</p> <p>FAR 1 as raised during the Preliminary Review under GS4GG – Transition Request Form (Attachment 1 – Approved Preliminary Review – Transition Request Form 21032023) “PD shall submit crediting period renewal in order to get issued with VERs for the period 19/04/2022 onwards”</p> <p>FAR 1 as raised during the Design Renewal Review under GS4GG (Attachment 2 – Approved Design Renewal Review 14102025) “Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a</p>		

⁶ Refer to Approved Transition Review

⁷ Refer to Approved Preliminary review for transition request form

reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle (for example, a delay of 1 year beyond the first cycle shall mean that no Certified Impact Statements shall be issued for the period of delay). The PD may claim realized ERs starting from 18 Sep 2024 in the 2nd crediting period.”

6| Deviation detail

To be completed by the entity requesting deviation (Project Developer/Coordinating and Managing Entity and/or VVB)

6.1 | Standard document reference

Standard document reference	Title	Principles and Requirements (PAR)
	Version	1.2 ⁸
	Paragraph	5.1.45 and 5.1.46

6.2 | Description of the deviation

Title	Credit Issuance for the delay period of the crediting period renewal for transition VPA	
Confirm the nature of changes related to deviation	<input checked="" type="checkbox"/> Temporary (e.g. not expected to occur beyond one monitoring period)	<input type="checkbox"/> Permanent (e.g. deviation from requirements prior to submission for certification)
	This deviation will be relevant to the monitoring period from 19/04/2022 to 17/09/2024	
Relevant monitoring period, if applicable	Start date	19/04/2022
	End date	17/09/2024
Summarise the changes	<p>As per paras 5.1.45 and 5.1.46 of PAR version 1.2, the project must undergo Design Certification Renewal to maintain GS Certified Project status. A renewal opinion by a VVB for Design Review shall be submitted to GS no later than the last date of current certification cycle. The delay in completing the re-validation shall result in a reduction of any issuance of Certified Products during following certification cycle.</p> <p>Due to the end of Kyoto Protocol, the project decided to transition from CDM to GSVER to continue claiming carbon credits to support the project's financial need. However, during the transition from the CDM standard and re-validation of the crediting period renewal, the project faced the following events causing the delay in the submission for the Design Review.</p> <p>a) Adjustment of the crediting period ending from 31/12/2023 to 18/04/2022</p>	

⁸ Valid at the time of submission of Transition Request Form

	<p>b) Auditing process</p> <p>Therefore, the project would like to request deviation approval for allowing issuance of the delay period, i.e., from 19/04/2022 to 17/09/2024</p>
<p>Reason for deviation</p>	<p>The project has a strong commitment to complying with all standard procedures and requirements. During the delay period (19/04/2022 to 17/09/2024), the project complied with the implementation and monitoring procedure as per the registered VPA, and all the recorded data was in place, which can be confirmed through the Annual Reports submitted for the period from 01/01/2021 to 31/12/2022, 01/01/2023 to 31/10/2023, 01/11/2023 to 30/06/2024, and 01/07/2024 to 31/10/2025.</p> <p>However, due to unforeseen and uncontrollable circumstances, the project experienced delays in meeting the standard timeline. In addition, since the project's crediting period has reduced significantly after the transition to GSVER (from the total of 21 years to 15 years), the project needs to seek approval to be able to proceed with the verification and issuance of the delay period.</p> <p>The clarification of the unforeseen circumstances resulting in this deviation request is provided below:</p> <p>a) Adjustment of the crediting period ending from 31/12/2023 to 18/04/2022</p> <p>The project underwent the GS4GG Standard Transition process, which was formally concluded and approved only in March 2023. Prior to this, all project documentation explicitly stated a Crediting Period end date of 31/12/2023. It was only upon the final approval of the transition in 2023 that the project was formally notified of the retroactive adjustment of the Crediting Period to end on 18/04/2022. Consequently, it was administratively impossible for the PD to initiate the renewal process by the April 2022 deadline, as the requirement was only clarified post-facto.</p> <p>b) Auditing process</p> <p>Immediately upon receiving clarity in 2023, the PD proactively engaged and contracted a VVB to rectify the status and initiate the renewal of the crediting period. However, a technical deadlock was encountered as the VVB maintained that the final validation report for the renewal must be synchronized and finalized alongside the ongoing verification of the previous monitoring periods to ensure data consistency and baseline integrity. Decoupling these processes was advised against by the technical team to prevent misalignment of monitoring data, leading to the current timeline.</p> <p>Furthermore, the project has not submitted the deviation request earlier because the project had been preparing for Article 6.4 transition aligning with the Paris Agreement framework to maintain the project validity under Article 6.4 mechanism with intent of double-counting</p>

	<p>avoidance or administrative overlaps. Thus, the project planned to claim ERs during the delay period under GS with Article 6.4 mechanism.</p> <p>However, due to unforeseen delays in the Host Country's official regulatory framework approval for Article 6.4, coupled with the project's ongoing financial needs for operation and maintenance, the project necessitated a return to the GS deviation process to ensure the project's continued contribution to climate mitigation and retrieve carbon finance support.</p>						
<p>Proposed resolution</p>	<p>The PD is fully committed to applying conservativeness by proposing to calculate the emission reductions during the delayed period (19/04/2022 to 17/09/2024) using the following approaches.</p> <p>1) Baseline emissions By applying the conservative value of Fraction of functional appliances that are providing the SDW (m) between the actual monitored (99% - 100%) and the ex-ante values (90%), the baseline emissions will be decreased 10.7% - 11.3%.</p> <p>2) Project emissions By applying the conservative value of transmission and distribution loss (TDL) between the World Bank public source (22.6%) and the Country Annual Report on Power Sector (9.37% - 10.30%), the project emissions will be increased 0.5% - 0.8%.</p> <p>In summary, the overall SDG 13 or emission reductions during the delay period will be discounted by 11% - 12%.</p> <p>We are willing to accept any additional conservative adjustments deemed necessary by the Gold Standard Secretariat to ensure environmental integrity.</p>						
<p>Is there any potential temporary or permanent impact of deviation on other aspects of the project?</p>	<p>Select the relevant area:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Project design <input type="checkbox"/> Local stakeholder consultation <input type="checkbox"/> Safeguarding principles <input checked="" type="checkbox"/> SDG assessment <input type="checkbox"/> Regulatory compliance <input type="checkbox"/> Additionality <input type="checkbox"/> Applicability of methodology <input checked="" type="checkbox"/> Annual emission reduction volume <i>(if yes, fill the table below)</i> <table border="1" data-bbox="472 1688 1439 1890"> <thead> <tr> <th data-bbox="472 1688 951 1805">Annual emission reduction/removal before applying deviation</th> <th data-bbox="951 1688 1439 1805">Annual emission reduction/removal after applying deviation</th> </tr> </thead> <tbody> <tr> <td data-bbox="472 1805 951 1845">3,421⁹ tCO₂e</td> <td data-bbox="951 1805 1439 1845">3,033 tCO₂e</td> </tr> <tr> <td data-bbox="472 1845 951 1890"></td> <td data-bbox="951 1845 1439 1890"></td> </tr> </tbody> </table> <p><input type="checkbox"/> any other matrix, please specify...</p>	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	3,421 ⁹ tCO ₂ e	3,033 tCO ₂ e		
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation						
3,421 ⁹ tCO ₂ e	3,033 tCO ₂ e						

⁹ For example, the monitoring period of 2023.

Summary of the impact	<p>The deviation temporarily impacts the issuance schedule and the total annual emission reduction volume claimed during the gap period. However, it does not negatively impact the project's design, SDG contributions, or environmental integrity, as the project continued to operate and monitor all parameters strictly according to the registered monitoring plan throughout the delay.</p> <p>As a conservative measure, the total emission reduction volume claimed during the gap period will be voluntarily discounted by 11% - 12%.</p>
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Insert text here

6.3 | VVB information

<p>Is a VVB opinion on the deviation request required? <i>VVB opinion shall be included, where required by the requirements under Deviations Request Requirements and Procedures or request is submitted by the VVB.</i></p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>If answer is yes, fill the information in section 6.4 below.</i></p>
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6.4 | VVB's assessment

The below information is to be completed by VVB, if applicable.

VVB's assessment of deviation request	Please confirm the nature of deviation.	
VVB's assessment of impact of deviation request		
VVB recommendation		
VVB details	VVB name:	
	Auditor name(s):	
	Email (s):	

6.5 | Documents:

6.5.1 | List of documents provided (*note that once a decision has been made by Gold Standard, this deviation form will be made public on the Gold Standard website. Kindly refrain from including any confidential information in the form.*)

Document 1. GS4269 Preliminary review for transition request form_FINAL_21032023

Document 2. GS4GG Design Renewal Review _GS4269_final_14102025

Document 3. GS Annual Reports

Document 4. Table 11 of Annual Reports on Power Sector 2023 and 2024

Document 5. Signed VVB Contract (combined RCP and Verification)

DOCUMENT HISTORY

VERSION NUMBER	RELEASE DATE	DESCRIPTION
6.0	12.11.2024	Editorial and structural changes to the template
5.0	11.04.2022	Additional information added: <ul style="list-style-type: none"> - date of listing, design certification, transition - standard version - specific reference to a requirement deviated from - any previous deviations/design changes approved - Guidance on VVB opinion
4.0	14.01.2021	Editorial changes
3.0	16.07.2020	Editorial changes
2.0	03.05.2018	Editorial changes
1.0	01.07.2017	Initial adoption