FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: **20/05/2026**
VERSION: **6.1**
NEXT PLANNED UPDATE: **15/05/2028**

RELATED DOCUMENTS
– Deviations Approval Requirements and Procedures

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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 help@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 Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-468
Date of decision	24/07/2026
Decision	☐ **Approved** [No precondition to apply the deviation decision] ☒ **Conditionally approved** [Decision is subject to compliance with the precondition defined below] ☐ **Not approved** [reason for rejection is provided in decision summary]

4.2 | Decision

4.2.1 | **Decision Summary**

The deviation request is conditionally approved for the first monitoring period only (08/10/2024–31/12/2025) for AquaCarbon Ghana VPA1, GS23183, subject to the following conditions:

1. Conservative cap on operational availability factor: The weighted average operational availability factor derived from the household monitoring survey (87.8%) is accepted for the first monitoring period if during Performance Review, the project developer and VVB submit the up-to-date dMRV result to demonstrate that the applied result for the first monitoring period is conservative.
2. VVB confirmation: The VVB shall review and confirm in the verification report that:

- The survey methodology, sample size (n=133 of 175 BAR users), and questionnaire design were appropriate for estimating system operational availability;
- The cross-checks against available dMRV and meter data are consistent with the survey-derived factor;
- The approach does not result in overestimation of operational days relative to the methodology's prescribed methods.

3. Full compliance from MP2 onward: From the second monitoring period onward, SDWS27 shall be determined exclusively through the fully operational dMRV system, digital O&M logs, and smart meter data, in line with the methodology requirements and the monitoring plan in the VPA-DD. Any continued reliance on survey-based approaches without prior deviation approval will not be accepted.
4. Disclosure in MR: The deviation and its approval shall be transparently disclosed in the Monitoring Report, including a description of the alternative approach applied and the conservative adjustments made.

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

The project developer 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 project developer. The project developer shall comply with all other applicable standard requirements until unless specifically mentioned in the deviation decision. The project developer 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 project developer 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]	☐ Yes ☒ No
Does this decision set a precedent for future projects with similar circumstances?[2]	☐ Yes ☒ No
Precedent details (if applicable to other activities)	

[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] :	Ingmar Barendregt
Email ID[4] :	ingmar.barendregt@element15.nl
Organisation:[5]:	Element15
Are you an authorized project participant as per the cover letter submitted for this activity?	☒ Yes ☐ No

5.3 | Background information

Type	☐ Project activity	☐ PoA GSXXXX	☒ VPA
GS ID	*GSXXXX* *GSXXXX*	*GS XXXX* *GS XXXX*	*GS 23183* *GS XXXX*
Host country(ies)	Ghana		
Project Title	AquaCarbon Ghana VPA1		
Registry link	**https://registry.goldstandard.org/projects/details/4856**		
Scale	☐ Microscale (GS) ☒ Small scale ☐ Large scale ☐ Other, if applicable please specify below *Insert text here*		

[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

Certification Status and corresponding date of latest status	☒ Listed	☐ Certified design[6]	☐ Certified project[7]	☐ Other *If other, specify here*
	20-01-2025	*dd/mm/yyyy*	*dd/mm/yyyy*	*dd/mm/yyyy*

Applied version of Standard	☒ GS4GG			
	☐ Previous version of Gold Standard	Version no.		
		☐ 1.0	☐ 1.1	☐ 1.2	☒ 2.2

Transition date, if applicable	From previous GS version to GS4GG	*dd/mm/yyyy*
	From another standard to GS4GG	*dd/mm/yyyy*
	Name of another standard	☐ CDM
		☐ Other Name of the Standard – Insert text here

Applicable activity requirement	☐ Renewable Energy Activity Requirements ☒ Community Services Activity Requirements ☐ Land-use and Forests Activity Requirements ☐ Agriculture Activity Requirements ☐ Blue Carbon and Freshwater Wetlands Activity Requirements ☐ Engineered removals Activity Requirements ☐ Other *Insert name here*

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.			☐ Yes ☒ No
Reference number	Insert Text here		
Status of the deviation	☐ Approved	☐ Rejected	☐ 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?	☒ Yes ☐ No		
	Summary of the findings *Gold Standard's Performance Review for GS23183 noted that the CME had applied a temporary deviation to SDWS27 (operational days) and requested the VVB to confirm whether the lack of operation sensors affects SDWS23 and whether a*		

[6] Design certification date
[7] Date of first issuance approval by Gold Standard

	formal deviation request is required. This deviation form responds to that instruction by formally requesting approval of the temporary approach used for SDWS27 in the first monitoring 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	GS4GG Principles & Requirements, Community Services Activity Requirements and "Emission Reductions from Safe Drinking Water Supply" (SDWS) Methodology
	Version	GS4GG Principles & Requirements v2.1; Community Services Activity Requirements v1.2; SDWS Methodology v1.0
	Paragraph	SDWS v1.0, Section 4.1 and data parameter SDWS 27 (DOp,y – days technology is operational); GS4GG Principles & Requirements v2.1, Section 7 (monitoring and MRV); Community Services Activity Requirements v1.2, Section 3.1 (monitoring and project boundary) *Please note that the activity applies GS4GG Principles & Requirements v2.1 (effective 5.12.2024) and the associated activity and methodology documents; the tick-box selection "2.2" reflects the latest option available in the current deviation form template.*

6.2 | Description of the deviation

Title	Temporary deviation for SDWS27 operational days monitoring	
Confirm the nature of changes related to deviation	☒ Temporary (e.g. not expected to occur beyond one monitoring period)	☐ Permanent (e.g. deviation from requirements prior to submission for certification)
Relevant monitoring period, if applicable	Start date	08/10/2024
	End date	31/12/2025
	☐ NA	
Summarise the changes	During the first monitoring period, the approved monitoring approach for parameter SDWS27 (days the project technology is operational for end-users) could not be applied in full because the dMRV platform, smart meters and digital operation and maintenance logging were still being deployed progressively alongside BAR system installations. Complete operational log data was therefore not available for all BAR systems for the full monitoring period. For this period, operational days were determined using monitoring survey results and maintenance	

	records, with cross-checks against available dMRV data where records existed. This request seeks approval of that temporary alternative monitoring approach for AquaCarbon Ghana VPA1, GS23183, for the period 08/10/2024 to 31/12/2025.
Reason for deviation	Under SDWS 27, operational days (DOp,y) must be determined in order of preference by (1) direct measurement with an operation sensor, or (2) demonstration from the operation and maintenance (O&M) system log. In the AquaCarbon program, operational days are derived from two data streams within the Element15 dMRV platform: O&M logging that records system downtime and maintenance events, and digital meters that record water flow. Operational days equal the days each BAR system is present minus the non-functional (downtime) days recorded in the O&M log. During the first monitoring period, the O&M logging function of the dMRV platform was not yet operational across all BAR systems, because the platform was deployed progressively alongside the BAR installations, and the digital meters were still being rolled out. No operation sensors were installed. Without an operational O&M log, the project could not record downtime events per system and therefore could not determine the number of non-functional days. Because operational days are calculated from non-functional days, SDWS 27 could not be quantified through either method prescribed by the methodology: sensor measurement was unavailable, and the O&M system log was incomplete during the monitoring period (08/10/2024 to 31/12/2025). The systems were operational and supported by maintenance records, survey evidence and available meter data, but the prescribed monitoring approach could not produce a complete operational-days figure for all 175 systems.
Proposed resolution	For the first monitoring period only (08/10/2024 to 31/12/2025), SDWS27 was determined using the household monitoring survey supported by maintenance records, cross-checked against available dMRV and meter data. The approach was developed and applied as follows: **1. Establish the maximum operational window per system.** Each BAR system's installation date was recorded, setting the maximum possible operational days from installation to 31/12/2025. Because systems were installed progressively, this caps operational days at the actual number of days each system was present. **2. Derive an operational availability factor from the survey.** The monitoring survey (n=133 BAR users) recorded water availability as 51.8% "Always" available (100%), 47.4% "Usually" available (75 to 100%), and 0.7% "Sometimes" available (50 to 75%). Applying the lowest value in each range (100%, 75% and 50%), the weighted average operational availability factor is 51.8% × 100% + 47.4% × 75% + 0.7% × 50% = 87.8%. The approach is deliberately conservative, by applying the lowest value in each availability range.

	3. Apply the factor to each system. Operational days = (days from installation date to 31/12/2025) × 87.8%. On a full-year basis this equals 320 of the 365 days in 2025 and 75 of the 85 days in the 2024 partial period (from 08/10/2024). Averaged across all 175 systems, and accounting for the progressive installation dates, this yields 167.67 operational days for the monitoring period. From the second monitoring period onward, SDWS27 will be determined directly through the fully operational dMRV system, digital O&M logs and smart meter data, in line with the methodology requirements and the monitoring plan in the VPA-DD.
Is there any potential temporary or permanent impact of deviation on other aspects of the project?	Select the relevant area: ☐ Project design ☐ Local stakeholder consultation ☐ Safeguarding principles ☐ SDG assessment ☐ Regulatory compliance ☐ Additionality ☒ Applicability of methodology ☐ Annual emission reduction volume *(if yes, fill the table below)* Annual emission reduction/removal before applying deviation | Annual emission reduction/ removal after applying deviation ☐ any other matrix, please specify… ☒ NA
Summary of the impact	The deviation does not affect project design, stakeholder consultation, safeguarding, additionality or regulatory compliance. Its impact is limited to how parameter SDWS27 was monitored during the first monitoring period, and it does not affect the emission reduction volume. Under the SDWS methodology, operational days (SDWS27) only set the maximum creditable water volume per person; they do not determine the volume actually credited. Because the supplied safe drinking water volume sits well below that ceiling throughout the monitoring period, the number of operational days is not the binding constraint, so the temporary approach does not change the credited volume or the resulting emission reductions. The monitored emission reduction estimate is therefore unaffected, and the approach is conservative: even less conservative survey interpretations of operational days would not increase the result. The VVB confirmed that the temporary approach is justified, adequately supported, and not expected to continue beyond this monitoring period.
Insert text here	

6.3 | VVB information

Is a VVB opinion on the deviation request required? *VVB opinion shall be included, where required by the requirements under Deviations Request Requirements and Procedures or request is submitted by the VVB.*	Yes ☒ No ☐ *If answer is yes, fill the information in section 6.4 below.*

6.4 | VVB's assessment

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

VVB's assessment of deviation request	According to the approved monitoring plan, operational days (SDWS 27) must be derived from the operation and maintenance system log, using the prescribed hierarchy: first, via direct sensor measurement; second, by evidence from the same system log. For this initial monitoring period, the dMRV platform—developed by Element15 to track operational days, flow rates, maintenance events, and related data—was still in the process of being deployed. It had not yet reached full functionality across all BAR systems for the duration of the period, as its rollout occurred in tandem with the installation of the BAR units themselves. As a result, a complete record of operational logs was not available for every system throughout the entire monitoring interval. To fill this gap, operational days were established using monitoring survey results, with cross-checks performed against any available dMRV records. This approach represents a temporary departure from the procedures set out in the approved monitoring plan. This is not permanent. In future monitoring periods, the dMRV platform will be fully operational across all BAR systems, enabling direct tracking of operational days through the operation and maintenance system log, in line with the monitoring plan. It has been clarified at the time of site visit no operation sensors have been installed so far but digital O&M logging and meter systems are being installed progressively alongside the BAR systems. The days the project technology is operational for end-users has been calculated using maintenance logs of each BAR system and user surveys when data from the logs are incomplete or inconsistent A clear and detailed description has been given in the MR. The user survey showed that almost all (99%) had water available at least 75% of the time. To be conservative—meaning the CME aimed for a slight undercount rather than an overcount—they used the lowest end of each response range to calculate availability. This gave them a reliable operational rate of 87.8%. Applying this rate to the 31-day period meant that, on average, each system was functional for 167.67 days per

	year.
VVB's assessment of impact of deviation request	While the approved monitoring plan prescribes operational days to be determined through direct sensor measurement or via the operation and maintenance system log, the deployment of the dMRV platform and associated digital logging infrastructure occurred progressively alongside the BAR installations. During this initial monitoring period, this resulted in incomplete operational log data across all systems, confirming that full compliance with the preferred monitoring approach was not yet feasible. To address this gap, the project proponents adopted a conservative alternative approach, relying on maintenance logs and user surveys—cross-checked against available dMRV data—to calculate operational days. The methodology was clearly documented in the monitoring report, with a conservative interpretation of user survey responses (using the lowest end of each response range) to avoid overestimation, yielding an operational rate of 87.8% and an average of 167.67 operational days per system per year. According to the requirements for VVS in section 4 of the Deviation Request Requirements and Procedures v.2.0: a. There is a temporary change from the certified monitoring plan, and, if there is, determine whether the change complies with the relevant requirements stated in paragraphs 3.2.3 & 3.2.4 of the Deviation Request Requirements and Procedures v.2.0. - The PD has propose alternative monitoring arrangements for the non-conforming monitoring period. In this case, the project developers has applied conservative assumptions to the calculations to the extent required to ensure that GHG emission reductions or net anthropogenic GHG removals will not be overestimated as a result of the deviation - PD has confirmed in the monitoring report that the changes have occurred due to reasons beyond their control but is temporary in nature and the project will revert back to its original design after a given monitoring period. b. The project developers have proposed alternative monitoring arrangements for the non-conforming monitoring period. c. The arrangements applied conservative assumptions to the calculations to the extent required to ensure that GHG emission reductions or net anthropogenic GHG removals will not be overestimated as a result of the deviation. According to paragraph 4.1.2 for cases where a temporary change from the certified monitoring plan may be applicable to the monitoring period under verification and part of the subsequent monitoring period, the VVB shall determine the

		exact period to which the temporary change applies. For this case, the deviation applies only for the current monitoring period corresponding from 08/10/2024 to 31/12/2025, According to paragraph 4.1.3 for the VVB shall state its opinion on whether the deviation complies with the relevant requirements stated in paragraphs 3.2.3 & 3.2.4 above, as applicable. This has been already include above.
VVB recommendation		The approach taken to determine operational days was found to be correct, appropriately conservative, and adequately supported by available records. No errors, miscalculations, omissions, misstatements, or incomplete information were identified. The deviation from the approved monitoring plan was temporary and justified under the circumstances, with full alignment to the plan expected in future monitoring periods once the dMRV platform is fully operational.
VVB details	VVB name:	NOVA CERT, LLC
	Auditor name(s):	Raul Gonzalez Mitre, PhD
	Email (s):	raul.mitre@nova-cert.com

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. Monitoring Report – AquaCarbon Ghana VPA1, Version 3.0, 25/03/2026 (GS23183)

Document 2. Verification Report – AquaCarbon Ghana VPA1, 01/04/2026 (NOVA CERT)

Document 3. VPA Design Document – AquaCarbon Ghana VPA1, Version 4.1, 24/03/2026 Document

Document 4. Monitoring survey full results (Excel)

Document 5. Monitoring survey summarized results (pdf)

Document 6. Deviation request annex

Document 7. Performance Review Form – GS23183 (Gold Standard)

DOCUMENT HISTORY

VERSION NUMBER	RELEASE DATE	DESCRIPTION
6.1	15.05.2026	Editorial and structural changes to the template
6.0	12.11.2024	Editorial and structural changes to the template
5.0	11.04.2022	Additional information added: - 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