PROGRAM NAME: American Carbon Registry
ORGANIZATION: American Carbon Registry
ASSESSMENT TYPE: CORSIA Approved – Program Level Assessment
DATE OF SUBMISSION: December 1, 2023
EXPORTED ON: January 26, 2024
STATUS: IN REVIEW

BACKGROUND

Must Read

Please acknowledge that you have reviewed the details provided in the "Background" section.

We have reviewed the Assessment Framework background materials.

Yes

CORSIA Eligibility

Please provide the following details in regards to your programme's CORSIA eligibility.

Our programme has been approved for CORSIA-eligibility.

Yes


ACR is listed as an approved Emissions Unit Program for ICAO's CORSIA per the linked publication from March 2023. After evaluation by the Technical Advisory Body (TAB), the ICAO Council deemed ACR-issued Emission Reduction Tonnes (ERTs) as eligible to be used in both the 2021-2023 Compliance Period (Pilot Phase) and 2024-2026 Compliance Period (First Phase). ACR is one of nine programs deemed eligible to supply credits to the CORSIA pilot phase (pp. 3-4), and one of only two programs deemed eligible to supply post 2020 credits to the pilot phase as well as the first compliance implementation phase (p. 9).

Methodologies for Exclusion

Please list any methodologies (name and URL) that your programme would like to have excluded from Category-level assessment by the ICVCM team.

If none, please enter “None” or N/A.

ACR plans to include all current and previous versions of methodologies that are still active in the category-level assessment (https://acrcarbon.org/methodology_tax/approved-methodologies/).

ACR will exclude methodologies that are currently inactive (https://acrcarbon.org/methodology_tax/inactive/)

ACR will exclude the Carbon Capture and Storage Projects v1.0 and v1.1 methodologies on account of the fact that no credits have been issued under them and ACR anticipates publishing an updated v2.0 in the near future (https://acrcarbon.org/methodology/carbon-capture-and-storage-projects/).
A – Governance

1.1 Effective Governance

a) In addition to CORSIA requirements related to governance framework, confirm that your organisation:

1) has a board comprised of independent board members who assume fiduciary responsibility for the organisation and operate according to robust bylaws.
   
   Yes
   
   https://acrcarbon.org/about-us/

   ACR is governed by the Board of Managers of Environmental Resources Trust (ERT) LLC, a wholly-owned nonprofit subsidiary of Winrock International. The ERT Board assumes fiduciary responsibility for the organization and operates according to robust bylaws. More information can be found under the Governance tab of the ERT webpage (https://winrock.org/ms/environmentalresourcestrust/).

2) publishes an annual report that contains the organisation’s revenues, expenses, and net assets over the past year and provides an overview of the organisation’s mission, major programs and activities, and governance.

   Yes
   
   https://winrock.org/2022-annual-report/


3) Has processes in place to ensure corporate social and environmental responsibility.

   Yes
   
   https://winrock.org/ms/environmentalresourcestrust/?pid=37473

   The Environmental Resources Trust’s (ERT’s) Environmental, Social and Governance (ESG) Policy lays out the principles and practices relating to environmental and social responsibility that all employees of ERT, which includes all employees of ACR, must integrate into daily operations. The full ESG Policy can be found under the Governance tab of the ERT webpage (https://winrock.org/ms/environmentalresourcestrust/?pid=37473). Additionally, ACR’s parent organization, Winrock International, has a Code of Conduct that applies to all ERT staff and Board members. This document is a collection of principles, which are an extension of Winrock’s mission, to guide ethical behavior and integrity in decision making. The Code of Conduct can be found on the Winrock website (https://code.winrock.org/).

4) Has robust anti-money laundering processes in place.

   Yes
   
   https://code.winrock.org/

   Winrock International’s Code of Conduct is mandatory and applies to all members of Winrock’s Board of Directors and Officers, each employee – including ACR staff, and every volunteer, intern, and partner who works on behalf of Winrock. Winrock requires annual formal acceptance of the Code of Conduct by all employees.
Winrock’s Anti-Money Laundering Policy can be found in the Financial Integrity portion of the Code of Conduct (https://code.winrock.org/financial-integrity/) on page 40. ACR is required to abide by this Code of Conduct.

“Money laundering is a global problem with far-reaching and profound consequences. It is defined as the process of converting illegal proceeds so that funds are made to appear legitimate, and it is not limited to cash transactions. Involvement in such activities undermines Winrock’s integrity, damages our reputation and can expose our organization and the individuals involved to severe sanctions. Winrock must screen employees and its vendors and partners to ensure that individuals and companies are not sanctioned. Immediately report any suspicious financial transactions and activities to the Chief Risk and Compliance Officer and, as required, to appropriate government agencies.”

5) follow practices consistent with robust anti-bribery and anti-corruption guidance and regulation.

Yes

https://code.winrock.org/

Winrock has a zero-tolerance policy toward bribery and corruption in any form. Winrock is committed to observing the highest standards of ethical conduct in its operations throughout the world. Winrock’s anti-corruption policy is found here: https://code.winrock.org/anti-corruption-policy/.

Anti-corruption and anti-bribery policies can be further found in the Financial Integrity portion of the Winrock Code of Conduct (https://code.winrock.org/financial-integrity/) on pages 39 and 40.

“All forms of bribery, kickbacks, and other corrupt practices are prohibited regardless of local customs. Winrock is committed to complying with all applicable anti-corruption laws.

Winrock does not pay bribes, kickbacks or facilitation payments at any time for any reason. This includes to government officials as well as non-government officials. This applies equally to any person or firm who represents Winrock. The only possible exception is if a potentially improper payment is necessary to protect an individual’s health or safety. In such a situation, you should immediately report the payment to the Chief Risk and Compliance Officer.

Winrock staff are not permitted to request, solicit, or accept cash or fund transfers from beneficiaries or partners for program activities. All program monetary activity should flow through Winrock’s bank accounts.

Key Definitions

Corruption is the abuse of an entrusted power for private gain.

Bribery means giving or receiving anything of value (or offering to do so) to obtain business or a financial or commercial advantage.

Kickbacks are payments made with the intent to influence or gain something from a company or person.

Facilitation payments are typically small payments to a low-level government official that are intended to encourage the official to perform his responsibilities.”

6) Provide a summary description of your programme (300 – 500 words)


ACR is an internationally recognized carbon crediting program that operates in global compliance and voluntary carbon markets. A nonprofit enterprise of Winrock International, ACR was founded in 1996 as the first private greenhouse gas (GHG) registry in the world with the mission of harnessing the power of markets to improve the environment.

ACR has long pioneered science-based methodologies for activities that reduce and remove GHG emissions in the forestry and land use, energy and industrial sectors. ACR methodologies are built on the ACR Standard, which is rooted in sound science to ensure the emission reduction and removal credits we issue are real, additional, permanent and independently verified.
ACR issues serialized credits on a publicly available registry that tracks the carbon projects, as well as all credits issued, retired and canceled.

A Global Leader in Compliance and Voluntary Carbon Markets
ACR operates as a trusted partner with those sourcing carbon credits to meet regulatory or voluntary climate commitments. Buyers can be confident that ACR-issued credits represent real, credible, verified emission reductions and removals with strong safeguards and sustainable development co-benefits.

Voluntary Carbon Market
In the global voluntary carbon market, ACR is a trusted source of high-integrity credits for companies on the path to meet science-aligned targets, abatement goals and net-zero emissions. ACR focuses on crediting emission reductions and removals where we can ensure environmental and social integrity, make a positive impact at a meaningful scale, and have strong in-house expertise.

International Civil Aviation Organization (ICAO)
ACR is approved by the ICAO Council to supply emission reduction and removals credits to airlines for use towards their obligations under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). As a result of our commitment to ensure no double counting with the Paris Agreement, ACR and Architecture for REDD+ Transactions (ART) – our sister crediting program at Environmental Resources Trust – were the first (and currently the only) crediting programs approved by ICAO to supply post-2020 credits for the 2021-2023 CORSIA period as well as for the first CORSIA compliance period 2024-2026.

California Cap-and-Trade
Since 2012, ACR has operated as the leading Offset Project Registry (OPR) for the California Cap-and-Trade program, where we have issued over two thirds of the credits used by regulated entities toward their emissions reduction requirements.

Washington State Cap-and-Invest
In 2023, ACR was approved as one of the first Offset Project Registries (OPRs) for the State of Washington’s Cap-and-Invest Program.

Government of Singapore
ACR signed a Memorandum of Understanding with Singapore’s National Environment Agency, as part of the country’s efforts to operationalize Article 6 of the Paris Agreement. Starting in 2024, Singapore-based companies can offset up to 5% of their taxable emissions by acquiring eligible high-quality carbon credits issued by ACR.

ACR is an enterprise of Environmental Resources Trust, which also operates the Architecture for REDD+ Transactions (ART). Environmental Resources Trust is a wholly owned nonprofit subsidiary of Winrock International.

1.2 Public Engagement, Consultation and Grievances
a) In addition to CORSIA requirements related to public engagement, consultation and grievances, confirm your organisation:
1) has processes for robust and transparent local and global stakeholder consultation processes, which provide for public comment and issue resolution.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard has processes for robust and transparent local and global stakeholder consultations, which provide for public comment and issue resolution.

- Per Section 1.E, Section 7.A.2, and Section 7.B, ACR methodologies are developed through public stakeholder consultation and scientific peer review process. The methodology is posted publicly on the ACR website for a minimum of 30 days, and ACR sends out a public notice to its stakeholder email list-serve soliciting comments. During this period, the methodology authors may elect to conduct a webinar with ACR to present the draft methodology and solicit additional comments and feedback. At the conclusion of the public comment period, ACR compiles all comments and shares them with the methodology author, who then incorporates revisions and/or documents responses to each comment. All public comments and responses are posted on ACR’s website in the process documentation for the applicable methodology (https://acrcarbon.org/methodology_tax/approved-methodologies/).

- Per Section 1.J, a new version of the ACR Standard will be posted for public comment for at least sixty (60) days prior to adoption. ACR will prepare responses to all submitted comments and post the comments and responses along with the new version of the standard.

- Per Section 6.B, relevant outcomes from any required stakeholder consultations and mechanisms for ongoing communication must be presented in the GHG Project Plan.

- Per Section 6.A, approved GHG Project Listing Forms will be made public on the ACR Registry for a thirty (30) day public comment period for local and global stakeholders impacted by the project. ACR will review the comments received from stakeholders.

- Per Section 8.A, ACR’s Environmental and Community Safeguards assessment procedures require a description of the process to identify community(ies) and other stakeholders affected by the project and, as applicable, the community consultation and communications plan, and that the Project Proponent provide detailed information regarding the community stakeholder consultation process (e.g., meeting minutes, attendees), including documentation of stakeholder comments and concerns and how those are addressed.

2) has processes for addressing grievances. The process shall be clear and transparent, ensure impartiality and where appropriate confidentiality, in the filing and resolution of grievances. Any applicable fees shall not impede legitimate access to the grievance process by civil society organisations or IPs & LCs.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard has clear processes to address grievances:

- Per Chapter 11, ACR’s Complaints Procedure details the steps for effective and timely resolutions to complaints about activities or decisions related to the application of the ACR Standard and other program rules and requirements.

- Per Chapter 8, ACR’s Environmental and Community Safeguards assessment procedures require that GHG projects adhere to best practices to ensure that effective ongoing communications and grievance redress mechanisms are in place.

Complaints and Appeals information is publicly available on ACR website: https://acrcarbon.org/resources/complaints-appeals/
2.1 Effective Registries (Retirement and Addressing Erroneous Issuance)

a) In addition to CORSIA requirements related to carbon credits in your carbon-crediting program registry, confirm that your organisation:

1) requires identification of the entity on whose behalf the carbon credit was retired
   Yes
   
   https://acrcarbon.org/program_resources/registry-operating-procedures/

   ACR's Registry Operating Procedures:
   - Sections 7.4 and 7.5 define requirements for identification of the entity on whose behalf carbon credits are retired: “For Custodial accounts and in cases where ACR has granted permission to a Project Developer or Transaction account to retire carbon credits on behalf of third parties, including Retail Aggregators, Account Holders must retire carbon credits in the fashion described in Section 7.4, inclusive of identifying the entity on whose behalf the carbon credit was retired and the purpose of retirement.”

   ACR's legal Terms of Use agreement: https://acrcarbon.org/program_resources/terms_of_use/
   - Sections 6(b)(iii) and 6(d)(iv) also define requirements for the identification of the entity on whose behalf carbon credits are retired: “any such retirement is effected only in the manner set forth in the ACR Registry Operating Procedures, inclusive of identifying the Indirect Owner and the purpose of retirement.”

2) requires the identification of the purpose of retirement
   Yes
   
   https://acrcarbon.org/program_resources/registry-operating-procedures/

   ACR's Registry Operating Procedures:
   - Sections 7.4 and 7.5 define requirements for identification of the entity on whose behalf carbon credits are retired: “For Custodial accounts and in cases where ACR has granted permission to a Project Developer or Transaction account to retire carbon credits on behalf of third parties, including Retail Aggregators, Account Holders must retire carbon credits in the fashion described in Section 7.4, inclusive of identifying the entity on whose behalf the carbon credit was retired and the purpose of retirement.”

   ACR's legal Terms of Use agreement: https://acrcarbon.org/program_resources/terms_of_use/
   - Sections 6(b)(iii) and 6(d)(iv) also define requirements for the identification of the entity on whose behalf carbon credits are retired: “any such retirement is effected only in the manner set forth in the ACR Registry Operating Procedures, inclusive of identifying the Indirect Owner and the purpose of retirement.”

3) has procedures to address erroneous issuance of carbon credits that identify remedial measures (e.g., cancellation, compensation through replacement) and the entities responsible for implementing these.
   Yes
   
   https://acrcarbon.org/program_resources/terms_of_use/

   ACR’s legal Terms of Use agreement:
Section 5(f)(i) defines requirements to address erroneous issuance of carbon credits and entities responsible for implementation:

5 (f) Account Holder will notify Administrator of any issues surrounding the issuance of ERTs or ROCs deposited to Account Holder, including but not limited to an issuance that is not valid or does not display properly or as expected. Account Holder acknowledges and agrees that in the event that Administrator or a regulatory or governing body to whom ACR serves as an Offset Project Registry determines that GHG reductions or removals for a GHG project were incorrectly quantified, reported, or issued such that the number of ERTs or ROCs issued to the Account Holder was in excess of the correct number according to (i) the requirements of the applicable methodology and/or Operative Documents in force at the time of an ERT issuance or (ii) the applicable protocol, regulation, rule, and/or publicly available guidance of the relevant regulatory or governing body of the compliance offset program in force at the time of a ROC issuance, it is the Account Holder’s responsibility to compensate for the over-issuance of ERTs or ROCs, irrespective of whether the ERTs or ROCs are still held by the Account Holder.

(i) In the event that an overissuance is determined, Administrator will notify the Account Holder of the over-issuance, including the basis for its determination; the number of ERTs or ROCs to be surrendered for cancellation or authorized to be withheld from a future issuance; a deadline no less than 30 days from the notification for satisfying these obligations; and which option or combination of the following options Account Holder may use, as determined by the Administrator in its sole discretion: (1) Surrender ERTs or ROCs from the over-issuance still held by the Account Holder for cancellation, (2) Surrender other ERTs or ROCs, as applicable, held or acquired by the Account Holder for cancellation, and/or (3) Provide written authorization to Administrator to withhold ERTs or ROCs from future issuances to the GHG project.

3.1 Information

a) In addition to CORSIA requirements, confirm that your organisation ensures that in relation to each mitigation activity that requests registration or that is registered, all relevant documentation relating to the mitigation activity is made publicly available (subject to confidentiality and proprietary, privacy and data protection restrictions) including:

1) all necessary information, such as spreadsheets used for calculations, to enable third parties to assess the social and environmental impacts of the mitigation activity and to replicate the GHG emission reduction or removal calculations (including baseline quantification), and assessment of additionality.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard has information disclosure requirements:

- Per Section 6.A, ACR will make public on the ACR Registry the Listing Form and will publish on its website the Project name, ACR ID, project type, and location for a thirty (30) day public comment period for local and global stakeholders impacted by the project. The following project documentation is required to be publicly available: GHG Project Listing Form, verified Monitoring Report, final validated GHG Project Plan, Validation Report, Validation Opinion, Verification Report, and Verification Opinion. These documents contain the content necessary to enable third parties to assess the social and environmental impacts, replicate the GHG emission reductions and removal calculations (including baseline quantification), and assess additionality and are made publicly available except for content deemed by ACR to be Commercially Sensitive Information (i.e., subject to confidentiality, proprietary, privacy and data protection restrictions).

- Per Section 6.G, ACR shall presume project information to be available for public scrutiny, and demonstration to the contrary shall be incumbent on the Project Proponent.
Per Section 9.G, if ACR accepts the validation and verification documents, and the GHG Project has already completed all other required steps, then ACR will post the Validation Report, Validation Opinion, Verification Report, Verification Opinion, and other public documentation to the ACR Registry.

ACR discloses information via the Registry public reports: [https://acrcarbon.org/registry/](https://acrcarbon.org/registry/)

2) A mitigation activity design document that includes:
   i. a non-technical summary.
   ii. detailed information on the mitigation activity, including its location and proponents.
   iii. a description of the technology or practices applied.
   iv. the environmental and social impacts.
   v. the methodology used.
   vi. information on how the methodology is and has been applied for the purpose of determining the baseline, demonstrating additionality and quantifying GHG emission reductions or removals.

Yes [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

Per ACR Standard Section 6.B, ACR provides a GHG Project Plan template which requires a non-technical summary, detailed information on the mitigation activity, including its location and proponents, a description of the technology or practices applied, the environmental and social impacts, the methodology used, and information on how the methodology is and has been applied for determining the baseline, demonstrating additionality, and quantifying GHG emission reductions or removals.

GHG Project Plan Template: [https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/](https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/)

3) For Categories listed in 9.1 b) 1, information relating to the monitoring and compensation period.

URL: [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

The categories of projects listed in 9.1 b) 1 are referred to as Agriculture, Forestry, and Other Land Use (AFOLU) projects in the ACR Standard.

- Per ACR Standard Chapter 3, Project Proponents of GHG projects with a risk of reversal of GHG emission reductions or removals shall analyze and mitigate risk, and monitor, report, and compensate for reversals over the project term. Agriculture, Forestry, and Other Land Use (AFOLU) Project Proponents shall periodically analyze reversal risk using the most recently published version of ACR’s Tool for Reversal Risk Analysis and Buffer Pool Contribution Determination ([https://acrcarbon.org/program_resources/acr-risk-tool/](https://acrcarbon.org/program_resources/acr-risk-tool/)) and shall enter into a legally binding Reversal Risk Mitigation Agreement with ACR that details the risk mitigation option selected and the requirements for reporting and compensating reversals.

- Per ACR Standard Chapter 5, ACR AFOLU projects must commit to maintain, monitor, and verify project activity for a Minimum Project Term of forty (40) years. The Minimum Project Term is not equated with the assurance of permanence, because no length of time, short of perpetual, is truly permanent, nor is there a sound scientific basis or accepted international standard around any number of years that equates to a GHG emission reduction or removal being permanent. This AFOLU Minimum Project Term is aligned with scientific reports that have assessed the critical role of the AFOLU sector in all 1.5°C-consistent pathways to achieve Paris Agreement targets and reach net zero emissions by mid-century to avoid the catastrophic effects of climate change.

- Per ACR Standard Section 5.A, AFOLU projects shall include the initial Reversal Risk Analysis and Buffer Pool Contribution Percentage in the GHG Project Plan. If no reversals occur, the Project's Buffer Pool Contribution Percentage may remain unchanged for five (5) years. The Reversal Risk Analysis must be re-evaluated at least every five (5) years, or coincident with a full verification including a field visit to the
project Site(s). An exception is in the event of a Reversal, in which case the Buffer Pool Contribution Percentage shall be re-evaluated and re-verified according to provisions laid out in the most recently published ACR Buffer Pool Terms and Conditions (https://acrcarbon.org/program_resources/acr-buffer-pool-terms-and-conditions/).

- Per ACR Standard Section 5.C, all AFOLU Project Proponents must adhere to ongoing monitoring requirements as detailed in relevant methodologies, including ongoing verification during the Minimum Project Term.
- Per ACR Standard Section 5.D, AFOLU reversals must be reported and compensated following requirements detailed in the ACR AFOLU Carbon Project Reversal Risk Mitigation Agreement and the most recently published Buffer Pool Terms and Conditions.
- Per the ACR Buffer Pool Terms and Conditions Section E.I, ACR requires the quantification of carbon stocks after the Reversal as verified by a Validation and Verification Body (VVB) to be reported to and confirmed by ACR (the “Verified Lost Offset Amount”) within six months of the Reversal.
- Per the ACR Buffer Pool Terms and Conditions Section E.IV, sequestration projects will terminate automatically if a Reversal, Intentional or Unintentional, causes project stocks to decrease below baseline levels prior to the end of the Minimum Project Term.
- Per the ACR Buffer Pool Terms and Conditions Section E.V, if a Project Proponent opts to terminate the project at any time prior to the end of the Minimum Project Term by discontinuing project monitoring, verification and reporting activities for the Project (or subset of the project in an aggregated or PDA project) or leaves the carbon program, ACR conservatively considers the cumulative sequestration and/or emissions reductions from avoided conversion of the project to be lost (i.e., all offsets issued to the project). Project Proponents must compensate for the full amount of all offsets issued cumulatively to the project upon termination.
- Per ACR Standard Section 5.D, at the end of the Minimum Project Term for AFOLU projects, if the Project Proponent does not renew for another Crediting Period, ACR conservatively assumes that the activities have ceased and will cancel the remaining Project-related Buffer Pool contributions. If the GHG Project renews for another Crediting Period, ACR will continue to hold the Project’s Buffer Pool Contributions in the Buffer Pool.

b) Confirm that your organisation has processes to ensure that where requests are made in relation to information that is missing from your website and/or registry, that information is provided (subject to confidentiality and proprietary, privacy and data protection restrictions) and made public alongside other relevant public information.

Yes
https://acrcarbon.org/program_resources/registry-operating-procedures/

Per the ACR Operating Procedures Section 8.1, public reports are accessible to everyone via the public homepage of the Registry. The public reports provide transparency by publicly disclosing project information as well as allowing the public to view details about the issuance, retirement, and cancellation of carbon credits. Requests related to missing information or documentation may be sent via email to ACR@winrock.org with a subject line of “Request for Missing Information.”

4.1 Robust Independent Third-Party Validation and Verification

a) In addition to CORSIA requirements, in relation to validation of mitigation activities and verification of GHG emission reductions and removals, confirm your organisation:

1) requires VVBs to be accredited by a recognised international accreditation standard (e.g., according to the current edition of ISO 14065 and ISO 14066, or per rules relating to the UNFCCC
Kyoto Protocol Clean Development Mechanism or Paris Agreement Article 6, paragraph 4 Supervisory Body).

Yes

https://acrcarbon.org/acr-program/standard/

ACR’s VVBs accreditation requirements are detailed in the ACR Standard:

- Chapter 9 provides a general overview of ACR requirements for validation of GHG Project Plans, and ex-post verification of GHG statements, by an accredited, competent and independent third-party VVB approved by ACR.

- Per Section 9.D, all VVBs must be approved by ACR and be accredited under ISO 14065 by an accreditation body that is a member of the International Accreditation Forum (IAF) and with which ACR has a Memorandum of Understanding (MoU) in place, as detailed in the ACR Validation and Verification Standard.

ACR’s VVBs accreditation requirements are detailed in the ACR Validation and Verification Standard, v1.1: https://acrcarbon.org/methodology/acr-validation-and-verification-standard/

- Per Section 13.A, VVBs shall be accredited for project validation and verification in the scope of the applicable methodology, and VVB teams shall meet the competence requirements as set out in ISO 14065:2013. All ACR validators and verifiers must be accredited, by an accreditation body that is a member of the IAF and with which ACR has a Memorandum of Understanding (MoU), to ISO 14065:2013 (or the latest version of the standard) in the applicable sectoral scope to conduct validation(s) and/or verification(s).

ACR’s VVBs accreditation requirements are detailed on the VVB section of the ACR website: https://acrcarbon.org/acr-program/validation-and-verification/

ACR’s VVBs accreditation requirements are included in the VVB application, Section 2, Qualifications:


VVB website: https://acrcarbon.org/acr-program/validation-and-verification/

2) has a process for managing VVB performance, including systematic review of validation and verification activities, reports and remedial measures to address performance issues including measures to ensure that poor VVB performance is reported to the relevant accreditation body, and provisions to suspend or revoke the participation of a VVB in the program.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard details the process for managing VVB performance, including systematic review of validation and verification activities, reports and remedial measures to address performance issues including measures to ensure that poor VVB performance is reported to the relevant accreditation body, and provisions to suspend or revoke the participation of a VVB in the program.

- Per Section 9.G, ACR will review the project documents and validation and/or verification documents and accept them, request corrections and/or clarifications, or reject them. If ACR requests corrections or clarifications, the Project Proponent and VVB shall make all necessary corrections and clarifications and resubmit updated documents for subsequent review.

- Per Section 9.I, in addition to the accreditation processes to which all ACR-approved VVB’s must adhere, ACR reserves the right to conduct oversight activities during validation and/or verification performance by the VVBs operating under the ACR program, and to suspend or revoke its approval of a previously approved VVB with cause. Oversight activities are conducted to ensure an adequate level of quality control and are intended to supplement accreditation body oversight and audit processes. ACR will report significant, non-remediated and/or recurring VVB performance concerns to the relevant accreditation body.
• Per Section 11.B, complaints and appeals relating to VVBs may be submitted to ACR, however, these complaints are reviewed and resolved through distinct processes depending on their nature. These requirements are also detailed in the ACR Validation and Verification Standard, v1.1:
https://acrcarbon.org/methodology/acr-validation-and-verification-standard/

• Per Section 13.D, oversight activities conducted by ACR representatives include the following: review of information and supplementary documentation submitted by VVBs regarding project specific conflict of interest determinations; review of VVB documentation such as verification and sampling plans; review of Validation Reports, Verification Reports, and Verification Statements; and participation during project-level audits.

The VVB agrees to these requirements in Sections 5 and 6, Attestations for Application (to be an approved ACR VVB): https://acrcarbon.org/wp-content/uploads/2023/09/ACR-Verifier-Application-Form-June-2023.docx

Please also see:
VVB Project-Specific Conflict of Interest Form: https://acrcarbon.org/program_resources/project-specific-conflict-of-interest-form/
VVB Website: https://acrcarbon.org/acr-program/validation-and-verification/
B – EMISSIONS IMPACT

5.1 Methodology Approval

a) In addition to CORSIA requirements related to Clear Methodologies and Protocols and their Development Process, please confirm that your organisation has a process for developing and adopting updates to existing quantification methodologies.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard details requirements related to updating existing methodologies.

- Per Section 1.E, ACR-approved methodologies include modifications of existing ACR methodologies, provided such modifications have been approved by ACR per requirements found in Chapter 7.
- Per Section 6.D and 6.E, ACR may permit Project-specific deviations to an existing approved methodology where they do not negatively affect the conservativeness of an approved methodology’s approach to the quantification of GHG emission reductions and removals. ACR must pre-approve any Project-specific deviation from methodology requirements.
- Per Chapter 7, methodology modifications may be submitted for review by ACR, whether authored and proposed by external sources, or by Winrock/ACR staff. In general, if the extent of the proposed modification(s) necessitates the process described in Section 7.B, a new version number for the methodology will be issued (e.g., Version 3.0 to Version 4.0). Modifications to eligibility, applicability, project activities, and/or baseline assumptions are likely to trigger the full process stipulated in Section 7.B; minor modifications or clarifications may not require the full public consultation and peer review processes.

b) Confirm your organisation’s approved methodologies or general carbon-crediting program provisions address the following essential components:

1. applicability or eligibility criteria.
2. determination of the accounting boundary.
3. determination of additionality (to the extent this is not covered in other general carbon crediting program provisions).
4. establishing the baseline scenario.
5. quantification of GHG emission reductions or removals.
6. monitoring practices.

Yes

https://acrcarbon.org/acr-program/standard/

Approved methodologies must comply with all requirements of the current published version of the ACR Standard. The ACR Standard as provisions to address the essential components of a methodology:

1) Eligibility criteria
Chapter 3 details ACR eligibility criteria for all GHG projects.

2) Accounting boundary
Section 2.B includes provisions addressing boundaries, conservativeness, accuracy, and emissions factors.

3) Additionality
Per Chapter 4, ACR’s additionality requirements are intended to ensure that GHG emission reductions and removals are in excess of what would have occurred under current laws and regulations, current industry practices, and without carbon market incentives. Project Proponents must demonstrate that the project-based GHG emission reductions and removals are above and beyond the “business as usual” scenario.
4) Baseline determination

Per Definitions, “Methodology is a systematic approach that establishes requirements for a Project Proponent to develop a project’s baseline scenario(s) and to quantify, monitor, report, and verify GHG emission reductions and/or removals by following scientific good practice. Good practice entails that a methodology be conservative, transparent, and scientifically-based.”

Per Section 4B, Performance standard baselines specific to particular project types, activities, and regions are detailed in the relevant ACR-approved methodologies, which will include as part of the analysis any existing legal and regulatory requirements that lower GHG emissions, including through national, state or local laws and regulations (e.g., minimum product efficiency standards, technology phase-outs, air quality requirements) including taking into consideration the level of enforcement and timing for compliance.

Appendix A, Section A.4 details baseline setting requirements for the broad categories of eligible AFOLU project activities.

5) Quantification of GHG emission reductions or removals

Section 2.B includes provisions addressing boundaries, conservativeness, accuracy, and emissions factors.

Per Section 2.B.4, the methodology shall define assumptions and specify quantification methods and monitoring requirements.

6) Monitoring practices

Per Section 2.B.4, the methodology shall define assumptions and specify quantification methods and monitoring requirements.

ACR-approved Methodologies: https://acrcarbon.org/methodology_tax/approved-methodologies/

c) Confirm that your organisation requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo review by a group of independent experts and a public stakeholder consultation.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo public stakeholder consultation and scientific peer review.

Per ACR Standard Section 7.B, for new methodologies or major modifications to existing methodologies, once all required revisions identified in the ACR review are made, the methodology is posted publicly on the ACR website for a minimum of 30 days, and ACR sends out a public notice to its stakeholder email list-serves soliciting comments. During this period, the methodology authors may elect to conduct a webinar with ACR to present the draft methodology and solicit additional comments and feedback. At the conclusion of the public comment period, ACR compiles all comments and shares them with the methodology author, who then incorporates revisions and/or documents responses to each comment, which are posted on ACR’s website. After having incorporated any changes from the public stakeholder consultation process, and to ensure methodologies are based on sound science, a team of independent subject matter experts conduct a blind scientific peer review. Throughout and after the peer review process, the experts selected for each review team remain unknown to the methodology author(s) and the public. Peer reviewer comments and recommendations are compiled and shared with the methodology author(s). The author must respond by incorporating revisions and/or documenting justifications for the proposed approach. Generally, several rounds of peer review are necessary to reach consensus on all issues.

Once all required corrections have been made to the satisfaction of the scientific peer review team and Winrock/ACR staff, the methodology is approved and published on the ACR website. ACR posts to its website all process documentation including all public comments and documented responses, and all scientific peer review comments and documented responses along with the public comment version of the methodology, and the final approved methodology.

ACR-approved Methodologies: https://acrcarbon.org/methodology_tax/approved-methodologies/
d) Confirm that your organisation has procedures to review, suspend and/or withdraw the use of methodologies where the carbon-crediting program has determined, based on evidence, that GHG emission reductions or removals are being overestimated or that additionality might not be ensured.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard describes procedures to review, suspend and/or withdraw the use of methodologies for a range of reasons.

Per Section 7.C, ACR may periodically update its approved methodologies and tools. Such updates occur when significant changes to GHG accounting best practice or the legislative and/or regulatory context justify an update; when sufficient new data is available to revise eligibility and/or additionality requirements; when ACR becomes aware of clarifications that should be made; or for other reasons. For methodologies that employ a performance standard for additionality assessment, ACR shall review the validity and underlying assumptions of the performance standard for all non-forestry projects every 5 years, at minimum. The period for forestry projects is every 10 years, at minimum.

5.2 Requirements for Quantifying GHG Emission Reductions or Removals

a) In addition to CORSIA requirements, confirm that your organization does:

1) clearly define a carbon credit as one metric tonne of CO2 equivalent of GHG emission reductions or removals.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard defines a carbon credit as one metric ton of CO2 equivalent emission reductions or removals:

- Per Section 1.G, Project Proponents shall calculate, quantify, and report all GHG emission reductions and removals in metric tons, converting each metric ton to its CO2 equivalent (CO2e).
- Per Section 1.H, the ACR unit of exchange is a verified GHG emission reduction or removal carbon credit, serialized and registered as an Emission Reduction Ton (ERT), denominated in metric tons of CO2e. ERTs, also referred to as offsets, offset credits, carbon offsets, carbon credits, and carbon offset credits, include GHG emission reductions and removals (i.e., enhanced sequestration).
- Per Definitions, “Emission Reduction Ton (ERT)” is the ACR unit of exchange for tradable, project-based carbon credits. ERTs represent both GHG emission reductions and removals (enhancements in sequestration). ACR issues one ERT for each metric ton of CO2e emission reduction or removal verified against an ACR Standard and methodology.

2) disclose the global warming potential (GWP) values used to calculate the CO2 equivalence.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard discloses the GWP values used to calculate the CO2 equivalent:

- Per Section 1.G, GHG emission reductions and removals with a vintage year of 2021 or later shall use conversion calculations based on the 100-year Global Warming Potential factors listed in the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5), Working Group 1, Chapter 8, Table 8.7 for CH4 and N2O and Table 8.SM.16 for HFCs, PFCs, SF6, N2O, and all ODS.9 ACR-issued carbon credits with a vintage year of 2020 or earlier will maintain the original application of
global warming potential (GWP) factors from an earlier IPCC Assessment Report referenced in previous, relevant versions of the ACR Standard. This is a very conservative requirement and, in practice, significantly under reports the actual impact of non-CO₂ emission mitigation activity.

- Per Definitions, “Global Warming Potential (GWP)” is a relative scale translating the global warming impact of any GHG into its CO₂e over the same timeframe. The IPCC periodically updates the list of GHGs and their GWP factors, based on the most recent science. ACR requires Project Proponents to calculate GHG emission reductions based on the 100-year GWPs in the IPCC Fifth Assessment Report (AR5), Working Group 1, Chapter 8, Table 8.7 for CH₄ and N₂O and Table 8. SM.16 for HFCs, PFCs, SF₆, NF₃, and all ODS.

3) define the length of crediting periods, including the total length of combined crediting periods

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard defines the length of crediting periods:

- Per Chapter 3, Table 2,“Crediting Period” row, the Crediting Period for non-AFOLU projects shall be ten (10) years, unless otherwise specified in the methodology. AFOLU projects may have different Crediting Periods, as specified in the relevant ACR sector requirements or methodology.

- Per Section 6.I, all GHG Projects have a limited Crediting Period (i.e., the finite length of time for which a GHG Project Plan is valid, and during which a Project can generate carbon credits against its baseline scenario). ACR does not limit the allowed number of Crediting Period renewals, since at each Crediting Period renewal the Project Proponent must demonstrate that the GHG Project is additional and meets all ACR requirements.

- Per Appendix A, Section A.3.3, Table 4, Definition and Requirements for a Crediting Period for AFOLU-Based GHG Projects, includes the length of crediting periods. All Afforestation/Reforestation (AR) projects shall have a Crediting Period of forty (40) years. All Improved Forest Management (IFM) projects shall have a Crediting Period of twenty (20) years. Avoided Conversion projects on both forest and non-forest land with land conservation agreements in place shall have a Crediting Period of forty (40) years, unless otherwise specified in chosen methodologies. Wetland Restoration/Revegetation projects shall have a Crediting Period of forty (40) years. The Crediting Periods for agriculture projects that avoid emissions by changing to lower GHG practises and those that include a soil sequestration component will be specified in the applicable methodology.

Crediting periods are also defined in all ACR-approved Methodologies:

https://acrcarbon.org/methodology_tax/approved-methodologies/

4) provide guidance on steps and requirements for renewal of the crediting periods. Any renewal of the crediting period shall include a reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emissions reductions and removals.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard provides requirements on the renewal of crediting periods:

- Per Section 6.I, ACR does not limit the allowed number of Crediting Period renewals, since at each Crediting Period renewal the Project Proponent must demonstrate that the GHG Project is additional and meets all ACR requirements. Renewal of a Crediting Period includes reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emission reductions and removals, as applicable. The process for crediting period renewal is detailed in Section 6.I.
Per Chapter 3, Table 2, “Crediting Period” row, a Project Proponent may apply to renew the Crediting Period by complying with all then-current ACR requirements, re-evaluating and remodeling (as appropriate) the baseline scenario, reconfirming additionality, and using emission factors, tools, and methodologies in effect at the time of renewal. Per “Regulatory Compliance” row, all GHG Projects must adhere to all national and local laws, regulations, rules, procedures, other legally binding mandates and, where relevant, international conventions and agreements directly related to project activities.

Crediting Period Renewal Template: https://acrcarbon.org/program_resources/renewed/

This form is required for all ACR projects applying for a renewed Crediting Period per Section 6.1 of the ACR Standard.

To date there have been no projects to apply for a crediting period renewal in the ACR program. If this occurs in the future this will appear on the project’s registry page and will also appear in all required project reporting and verification documentation.

5) assess the overall uncertainty of emission reductions or removals associated with an activity type and/or require that the mitigation activity proponent assess the overall uncertainty in accordance with an approved methodology. In estimating overall uncertainty all causes of uncertainty shall be considered, including assumptions (e.g., baseline scenario), estimation equations or models, parameters (e.g., representativeness of default values), and measurements (e.g., the accuracy of measurement methods). The overall uncertainty shall be assessed as the combined uncertainty from individual causes.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard requires assessment of the overall uncertainty of emission reductions and removals:

- Per Section 2.A, all ACR methodologies and projects are required to adhere to rigorous accounting and data quality principles that are set out in ISO 14064 Part 2. Specifically: accuracy to reduce bias and uncertainties as far as is practical.

- Per Section 2.B.3, methodologies submitted for ACR approval shall include methods for estimating uncertainty relevant to the baseline and with-project scenario. ACR-approved methodologies provide more specific guidance on how to calculate the associated uncertainty deduction.

For methodologies based on statistical sampling (e.g., methodologies in the AFOLU sector), ACR requires that the sampling error associated with the mean of the estimated GHG emission reduction/removal not exceed ±10% of the mean at the 90% confidence interval to report the mean of the estimated GHG emission reduction/removal. If the Project Proponent cannot meet this target, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of Total GHG Emission Reductions/Removals, or must be calculated as specified in the applied methodology. Project Proponents are responsible for deciding if potential additional revenues from reporting the mean without an uncertainty deduction justify the additional costs of more intensive sampling to achieve precision of ±10% of the mean at 90% confidence. If the sampling error is equal to or greater than 20%, the uncertainty deduction for the Reporting Period must be 100%. ACR-approved methodologies provide more specific guidance on how to calculate the associated uncertainty deduction.

The use of biogeochemical or process models, when employed as the sole estimator of emissions and/or removals, must also include estimates of input uncertainty and structural uncertainty related to the inadequacy of the model, model bias, and model discrepancy. Structural uncertainty should be quantified using the best available science, and can include Monte Carlo analyses, uncertainty estimates from peer reviewed literature, and/or consulting model experts who have either developed or worked directly with the model in an academic setting. See ACR Standard Section A.6 for further details.

- Per Section 2.B.4, Claimed GHG emission reductions and removals shall be rounded down to the nearest whole number, and Calculated Buffer Pool contributions shall be rounded up to the nearest whole number.
• Per Section 2.B.6, the Project Proponent shall establish and apply quality assurance and quality control (QA/QC) procedures to manage data and information, including activities designed to assess, address, and minimize overall uncertainty. QA/QC procedures shall be outlined in the GHG Project Plan.

• Per Appendix A, Section A.5.2, AFOLU projects with direct measurement of removals resulting from sequestration in an Aggregated or PDA project must meet the same accuracy and precision targets as non-grouped projects to avoid a confidence deduction.

• Per Appendix, Section A.6, process-based biogeochemical models and empirical models may be approved for use under ACR, which must allow for the calculation of uncertainty in predicted emissions (as the root mean squared error (RMSE) for empirical models), meeting the relevant requirements for uncertainty assessments as stated in Section 2.B.3.

ACR-approved Methodologies: https://acrcarbon.org/methodology_tax/approved-methodologies/

ACR does not implement any flat “unit discounting” procedures. Rather, each methodology outlines relevant sources of uncertainty and leakage activities that must be assessed for each project of that type. Any associated deductions are accounted for in the methodology-specific quantification approach and are unique to that project type.

6) have a systematic approach to ensuring the conservativeness of quantification methodologies it approves for use.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard has requirements to ensure conservativeness of quantification methodologies:

• Per Section 2.A, all ACR methodologies and projects are required to adhere to rigorous accounting and data quality principles that are set out in ISO 14064 Part 2. Specifically: use of conservative assumptions, values, and procedures to ensure that GHG emission reductions or removal enhancements are not overestimated.

• Per Section 2.B.3, The Project Proponent shall reduce, as far as is practical, uncertainties related to the quantification of GHG emission reductions and removals.

• Per Section 2.B.4, The methodology shall define assumptions and specify quantification methods and monitoring requirements to ensure that GHG emission reductions and removals are not overestimated, particularly in cases where estimation methods, not direct measurement, are used to populate parameters. Claimed GHG emission reductions and removals shall be rounded down to the nearest whole number, and Calculated Buffer Pool contributions shall be rounded up to the nearest whole number.

• Per Section 2.B.6, the Project Proponent shall establish and apply quality assurance and quality control (QA/QC) procedures to manage data and information, including activities designed to assess, address, and minimize overall uncertainty. QA/QC procedures shall be outlined in the GHG Project Plan.

• Per Section 6.D, ACR may permit Project-specific deviations to an existing approved methodology where they do not negatively affect the conservativeness of an approved methodology’s approach to the quantification of GHG emission reductions and removals.

ACR-approved Methodologies: https://acrcarbon.org/methodology_tax/approved-methodologies/

All ACR methodologies and projects are required to use relevant, accurate, and conservative assumptions, values, and procedures to ensure that GHG emission reductions or removal enhancements are not overestimated. The ACR methodology development process, through initial ACR review, public consultation, and scientific peer review, ensures that a relevant, accurate, and conservative baseline scenario or baseline selection process is applied by each project.

7) require in its program documents that existing government policies and legal requirements that lower GHG emissions (e.g., feed-in tariffs for renewable energy, minimum product efficiency
standards, air quality requirements, or carbon taxes) be included when determining the baseline emissions. Your organisation may have provisions to consider the level of enforcement of such policies and legal requirements as well as any associated grace periods.

Yes

https://acrcarbon.org/acr-program/standard/

ACR does not allow crediting for activities required (to reduce GHG emissions) per law or regulation:

- Per Section 1.E.1, applicable scope exclusions include GHG emission reductions or removals that take place at a regulated source or have been used to meet a regulatory compliance obligation under a binding limit, GHG emission reductions or removals that are used in other environmental markets (such as a Low Carbon Fuel Standard).

- Per Section 2.B.7, in general, ACR allows GHG projects with multiple environmental and/or social attributes to participate in and benefit from programs that quantify achieved benefits beyond those of GHGs. However, participation in such programs may not always be consistent with the ACR Standard and carbon market best practices. Projects intended for simultaneous reporting of non-carbon attributes will be subject to evaluation upon the ACR project listing review and during validation of the GHG Project Plan.

- Per Chapter 3, Table 2, “Crediting Period” row, a Project Proponent may apply to renew the Crediting Period by complying with all then-current ACR requirements, re-evaluating and remodeling (as appropriate) the baseline scenario, reconfirming additionality, and using emission factors, tools, and methodologies in effect at the time of renewal. Per “Regulatory Compliance” row, all GHG Projects must adhere to all national and local laws, regulations, rules, procedures, other legally binding mandates and, where relevant, international conventions and agreements directly related to project activities.

- Per Section 4.A and 4.A.1, the three-pronged additionality test, which helps determine whether project-based GHG emission reductions and removals are above and beyond the “business as usual” scenario and whether carbon market incentives were a significant factor. requires GHG projects to demonstrate that they exceed currently effective and enforced laws and regulations; exceed common practice in the relevant industry sector and geographic region; and face at least one of three implementation barriers (financial, technological, or institutional). The regulatory surplus test requires the Project Proponent to evaluate existing laws, regulations, statutes, legal rulings, or other regulatory frameworks that directly mandate the project action, or which require specific technical, performance, or management actions inclusive of the project action. If a regulatory requirement (or similar requirement such as a permit condition) comes into force during the Crediting Period and effectively mandates the project activity, the GHG Project will no longer be eligible for crediting from the date the regulatory requirement takes effect, unless otherwise specified in the applicable methodology. Project activities that reduce or remove emissions may not be mandated by any existing law, regulation, statute, legal ruling, or other regulatory framework in effect as of the project Start Date.

- Per Section 6.I, Renewal of a Crediting Period includes reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emission reductions and removals, as applicable. A Project Proponent must demonstrate additionality against then-current regulations, common practice, and implementation barriers (or against an approved performance standard and then-current regulations), as required by the methodology.
Per Section 7.C, ACR may periodically suspend the use of approved methodologies and tools for review, resulting in a methodology update, making the methodology inactive, or retiring the methodology. Such suspensions occur when significant changes to GHG accounting best practices or the legislative and/or regulatory context justify a review.

Per Appendix A, Section A.3.3, Table 4, Eligibility Criteria for AFOLU-Based GHG Projects. If a regulatory requirement (or similar requirement such as a permit condition) comes into force during the Crediting Period and such requirement effectively mandates project implementation, the project will no longer be eligible for crediting from the date the regulation takes effect, unless otherwise specified in the applicable methodology.

5.3 Ex-Post Determination of Emission Reductions or Removals

a) Carbon credits that are issued ex-ante are not CCP eligible. If your organisation supports both ex-ante and ex-post issuance, confirm it has procedures in place to transparently identify units that are issued ex-post and are thus eligible under the ICVCM.

Yes

https://acrcarbon.org/acr-program/standard/

ACR does not issue credits on an ex-ante basis:

Per Section 1.I, ACR will not issue ERTs for GHG emission reductions or removals when an emission mitigation activity has not yet occurred or is not yet verified. ACR will not credit a projected stream of ERTs on an ex-ante basis.

Per Chapter 3, Table 2, “Real” row, ERTs shall only be issued for a GHG emission reduction or removal that has been verified against an approved ACR Methodology to have already occurred. ACR will not credit a projected stream of credits on an ex-ante basis.

Chapter 9 provides a general overview of ACR requirements for validation of GHG Project Plans, and ex-post verification of GHG statements, by an accredited, competent, and independent third-party VVB approved by ACR.

6.1 No Double Issuance (Double Registration)

a) Confirm your organisation has provisions in place to:

1) prevent the registration of any mitigation activity that has been registered under another carbon-crediting program and is still active under that program; and

Yes

https://acrcarbon.org/acr-program/standard/

ACR has procedures in place to avoid double issuance based on concurrent registration under another carbon crediting program:

Per Section 6.B, a GHG Project Plan must include a statement regarding whether the Project has applied for and been listed, registered, and/or been issued GHG emission reduction or removal carbon credits through any other GHG emissions program, including detailed information on any credit issuance (volume, vintage, status), and information on any rejections of the project application, as applicable.

Per Section 10.A, ACR has rules and procedures in place to mitigate the risk of double issuance, including checks of duplicate registration (project activity, location/boundary, vintage) on ACR or under
other programs and requirements for disclosure of any other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another.

- Per Section 10.A.1, ACR allows for project registration simultaneously on ACR and other GHG crediting programs in only two circumstances: 1) the simultaneous registration is disclosed and approved by both programs, including explicitly through regulation and 2) credits issued for the same unique GHG emission reductions/removals (project activity, boundary, and vintage) do not reside concurrently on more than one program registry.

To prevent double issuance and double use of carbon credits for projects registered simultaneously on ACR and another GHG crediting program, 1) credits representing the same GHG emission reduction/removal must be publicly cancelled from one program registry before they can be converted and re-issued on another program registry or 2) credits can be issued to a project by both programs as long as the registration of the project under more than one program is disclosed in writing to the GHG program and the verifier, and the credits represents a unique vintage of emission reductions and removals for the project boundary. ACR AFOLU projects that have a risk of reversal are not eligible for simultaneous registration on ACR and another GHG crediting program.

- Per Section 10.A.2, for projects transferring from another GHG crediting program to ACR, to avoid double issuance and double use of the same GHG emission reduction or removal, any credits that had been issued that were not transferred, sold, or retired must be cancelled from the other program’s registry before conversion and re-issuance by ACR. For projects transferring from ACR to another GHG crediting program, Project Developer Account Holders must cancel from ACR all credits that have not been transferred, sold, or retired to allow for conversion and re-issuance of credits by the other GHG program on its registry.

ACR GHG Project Listing Form: https://acrcarbon.org/program_resources/ghg-project-listing-form/
- Section II, questions 1-3 require disclosure of project activities previously or currently related to another carbon crediting program, environmental market, or accounting framework.

ACR Terms of Use: https://acrcarbon.org/program_resources/terms_of_use/
- Per Section 7(d), the Account Holder will only use the Registry for generating, transferring, receiving, retiring, and/or canceling ERTs or ROCs that are attributable to the GHG projects included in the Registry and specifically acknowledges that it shall not use any other database for the same purpose at the same time as such GHG projects are registered in the Registry.

- Per Section 7(e), neither the Account Holder nor any Indirect Owner, if any, has listed or registered nor will it list or register any GHG emission reduction or removal simultaneously both in the Registry and in any other system that tracks the emissions, emission reductions or removals, emission offsets, or other environmental attributes related to GHG projects listed on the Registry nor will any transaction of the same emissions, emission reductions and/or removals, emission offsets, or other environmental attributes related to the GHG projects listed on the Registry be conducted outside of the Registry, other than in another ACR approved registry.

- Per Section 7(g), if seeking to generate ERTs or Registry Offset Credits (ROCs), Account Holder commits not to list GHG projects or claim ERTs or ROCs for GHG emission reductions or removals which have already been or are expected to be listed or registered on the Registry or with another compliance or independent GHG emission reduction and removal program.

2) ensure that it does not issue carbon credits for GHG emission reductions or removals where another program has issued credits to the same mitigation activity and/or for the same GHG emission reductions or removals and has not cancelled those credits for the purpose of avoiding double issuance.

Yes
https://acrcarbon.org/acr-program/standard/
- ACR has procedures in place to avoid double issuance:
Per Section 10.A, to prevent double use, ACR requires execution of ACR’s legal Terms of Use (ToU) Agreement by authorized account representatives, clear proof of ownership upon registration, tracking of ownership of credits within the registry by serial number and account, and an attestation prior to each issuance of unique, uncontested ownership and legal rights to the GHG emission reductions as well as that no GHG emission reductions/removals issued by and registered on ACR for a specific activity in a specific location/project boundary have been concurrently issued, or registered on ACR or by another carbon crediting program or regulatory body, including for other environmental markets (e.g., Renewable Energy Certificates) or programs based on carbon intensity of fuels (e.g., Low Carbon Fuel Standards), nor have they been transferred, retired, cancelled or otherwise used or disposed of other than as duly recorded on the ACR registry.

Per Section 10.A.1, to prevent double issuance and double use of carbon credits for projects registered simultaneously on ACR and another GHG crediting program, credits representing the same GHG emission reduction/removal must be publicly cancelled from one program registry before they can be converted and re-issued on another program registry.

To prevent double issuance and double use of carbon credits for projects registered simultaneously on ACR and another GHG crediting program, 1) credits representing the same GHG emission reduction/removal must be publicly cancelled from one program registry before they can be converted and re-issued on another program registry or 2) credits can be issued to a project by both programs as long as the registration of the project under more than one program is disclosed in writing to the GHG program and the verifier, and the credits represents a unique vintage of emission reductions and removals for the project boundary. ACR AFOLU projects that have a risk of reversal are not eligible for simultaneous registration on ACR and another GHG crediting program.

Per Section 10.A.2, to avoid double issuance and double use of the same GHG emission reduction or removal, any credits that had been issued [for projects transferring from another GHG crediting program] that were not transferred, sold, or retired must be cancelled from the other program’s registry before conversion and re-issuance by ACR.

Per Section 10.A.2, for projects transferring from ACR to another GHG crediting program, Project Developer Account Holders must cancel from ACR all credits that have not been transferred, sold, or retired to allow for conversion and re-issuance of credits by the other GHG program on its registry.

Per Definitions, “Double Issuance” is where more than one unique unit is issued for the same GHG emission reduction or removal, within the same program/registry or involving concurrent issuance under more than one program(s)/registry(ies). This can lead to double use/selling and double claiming, in that more tons are being created and supplied than were actually mitigated. The risk of double issuance can be avoided by having preventative program rules and oversight processes in place, such as cancellation of units by one program prior to re-issuance by another.


Section IX, Attestations 5 and 6 state “Neither such ERTs nor any underlying emissions reductions/removals and/or greenhouse gas attributes to be registered on the ACR Registry have been serialized, registered, retired or cancelled, or otherwise transacted on another registry and/or with another carbon crediting program, regulatory body for a mandatory GHG mitigation scheme, other environmental markets (e.g., Renewable Energy Certificates), or programs based on carbon intensity of fuels (e.g., Low Carbon Fuel Standards)” and “Neither such ERTs nor any underlying emissions reductions/removals and/or greenhouse gas attributes to be registered on the ACR Registry have been transferred, retired, or otherwise used or disposed of prior to the date hereof, other than as duly recorded in the ACR Registry” respectively.

ACR has rules and procedures in place to mitigate the risk of double issuance, including checks of duplicate registration under other programs and requirements for disclosure of other registrations, as well as for cancelation of the units on one registry prior to re-issuance on another. For example, ACR issues registry offset credits under the rules of the California cap-and-trade regulation. Prior to those credits being issued by the California Air Resources Board (CARB), the State regulatory agency, for use by capped entities, ACR cancels the credits and reports the cancellation to CARB.
6.2 **No Double Use**

a) Confirm your organisation has registry provisions that prevent the further transfer, retirement or cancellation of a carbon credit once it has been cancelled or retired.

Yes

https://acrcarbon.org/acr-program/standard/

ACR has program provisions and registry functionality that prevent the further transfer, retirement or cancellation of a credit once it has been cancelled or retired:

- The ACR registry system is a permanent record and repository for all ownership of each credit from issuance through retirement or cancellation. Public reports are available for offset credit issuance, retirement and cancelation: https://acrcarbon.org/registry/

  Registry Operating Procedures: https://acrcarbon.org/program_resources/registry-operating-procedures/

- Per Section 7.3, all cancellations are final. Upon request of carbon credit activation and cancellation by the Account Holder, one-time fees for activation and cancellation will be charged in accordance with the ACR Fee Schedule. Upon receipt of payment, the ACR Registry Administrator is notified of the cancellation request and will proceed to confirm the cancellation and submit a cancellation report to the appropriate compliance offset program, if applicable.

- Per Section 7.4, all retirements are final. Account Holders can retire carbon credits at any time (except for certain carbon credits with a reserved status held in Custodial accounts as described in Section 7.6), however, ACR requires prompt retirement of carbon credits on the Registry since only carbon credits retired on the Registry – not simply in the internal books of an Account Holder – are truly retired (and therefore not subject to double counting or double selling).

ACR Registry Legal Terms of Use agreement: https://acrcarbon.org/program_resources/terms_of_use/

- Section 3(a) states that the Registry serves as an informative system for the listing, registration, independent validation, and independent verification of ACR and compliance offset projects as well as the issuance, transfer, cancelation, and retirement of, and custodial services for, Emission Reduction Tons (ERTs) and Registry Offset Credits (ROCs) within the Registry.

- Section 6 describes Ownership of ERTs and ROCs; Action with Respect to ERTs and ROCs on Behalf of Third Parties.

- Section 7 details rules against double registration of unique emissions reductions on any other registry or database and duplicate use of emissions reductions including a prohibition on the transfer or use of credits off-registry as well as requirements for retailers to retire credits on the registry if they are being claimed to satisfy voluntary or regulatory emissions reduction obligations.

ACR Standard requirements:

- Per Section 10.A, in addition to other measures, ACR requires an attestation prior to each issuance nor have they been transferred, retired, cancelled or otherwise used or disposed of other than as duly recorded on the ACR registry.

- Per Section 10.A.1, credits representing the same GHG emission reduction/removal must be publicly cancelled from one program registry before they can be converted and re-issued on another program registry.

- Per Section 10.A.2, to avoid double issuance and double use of the same GHG emission reduction or removal, any credits that had been issued that were not transferred, sold, or retired must be cancelled from the other program’s registry before conversion and re-issuance by ACR. For projects transferring from ACR to another GHG crediting program, Project Developer Account Holders must cancel from ACR all credits that have not been transferred, sold, or retired to allow for conversion and re-issuance of credits by the other GHG program on its registry.
Per Definitions, “Cancel or Cancellation” is the permanent removal of a carbon credit from the Registry so that it cannot be transferred, transacted, retired or applied towards any GHG emission reduction targets as an ACR carbon credit unit.

Per Definitions, “Double Use” is when a GHG emission reduction or removal is sold to more than one entity at a given time, or when an issued unit is used by the same buyer toward more than one target (e.g., under systems that do not “talk” to each other or may have inconsistent rules for reporting and/or retirement). Double use can be avoided by having operational processes, program rules, tracking systems, and oversight processes in place.

Per Definitions, “Retire or Retirement” is the permanent removal of a carbon credit from circulation as a transactable unit so that it represents a permanent reduction or removal of CO2e from the atmosphere.
C – SUSTAINABLE DEVELOPMENT

7.1 Assessment and Management of Environmental and Social Risks

a) In addition to CORSIA requirements relating to Safeguards System and Sustainable Development Criteria, confirm your organisation requires mitigation activity proponents to:

1) abide by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements.

Yes

https://acrcarbon.org/acr-program/standard/

ACR requires that project proponents abide by laws and regulations and relevant international conventions:

- Per Chapter 3, Table 2, “Regulatory Compliance” row, all GHG projects must adhere to all national and local laws, regulations, rules, procedures, other legally binding mandates and, where relevant, international conventions and agreements directly related to project activities.
- Per Section 6.B, the GHG Project Plan must include identification of relevant local and national laws, regulations, rules, procedures and, where relevant, international conventions and agreements related to the GHG Project and a demonstration of compliance.
- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding the continuance, regulatory compliance, ownership, avoidance of double counting, any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations. The regulatory compliance attestation must disclose all violations or other instances of non-compliance with laws, regulations, or other legally binding mandates directly related to project activities.
- Per Chapter 8, ACR requires that GHG projects adhere to environmental and social safeguards best practices to ensure that GHG projects “do no harm” by maintaining compliance with all relevant local, national, and international laws, regulations, conventions, and agreements.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- Section A.7 must identify relevant national and local laws, regulations, rules, procedures, other legally binding mandates and, where relevant, international conventions and agreements and identify the associated oversight institutions and provide a description of how the project complies with applicable requirements.


- Section IX, Attestation 1 states “The Project maintained regulatory compliance with all relevant national and local laws, regulations, rules, procedures, other legally binding mandates and, where relevant, international conventions and agreements by completing all requirements at required intervals – answer YES or NO: If NO, all violations or other instances of noncompliance directly related to project activities are listed below, along with a statement of whether all regulatory requirements were completed at required intervals:”

ACR Terms of Use: https://acrcarbon.org/program_resources/terms_of_use/

- Per Section 7(l), if seeking to generate ERTs or ROCs, Account Holder has acted in compliance with any relevant regulatory system or other requirements underlying the GHG emission reductions or removals for which Account Holder is seeking carbon credits, inclusive of abiding by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements.

2) assess associated risks of negative environmental and social impacts with regard to the safeguards contained in criteria 7.2 to 7.8 (inclusive), taking into account the scope and scale of the mitigation activity.

Yes
ACR requires that project proponents assess risks of negative environmental and social impacts.

The ACR Standard:

- Per Chapter 3, Table 2, “Environmental and Social Impact Assessments” row, ACR requires that all GHG projects develop and disclose an impact assessment to ensure compliance with environmental and social safeguards best practices.
- Per Section 6.B, the GHG Project Plan must include an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.
- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding the continuance, regulatory compliance, ownership, avoidance of double counting, any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.
- Per Chapter 8, ACR’s environmental and social impact requirements reflect the acknowledgment in the eleventh preambular paragraph of the Paris Agreement that climate change is a common concern of humankind and therefore actions to address climate change should address these impacts including on human rights, the rights of indigenous peoples, local communities, children, people in vulnerable situations, as well as gender equality, empowerment of women and intergenerational equity. ACR’s environmental and social impact requirements require a description of the process to identify community(ies) and other stakeholders affected by the project and, as applicable, the community consultation and communications plan, and that the Project Proponent provide detailed information regarding the community stakeholder consultation process (e.g., meeting minutes, attendees), including documentation of stakeholder comments and concerns and how those are addressed.

GHG Project Plan Template: [https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/](https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/)

- Sections F.1, F.2, and F.3, where Project Proponents must provide an environmental and social impact summary, identify sustainable development goals, and describe outcomes of stakeholder communications.


- Chapter 8 of the ACR Standard v8.0 requires all Project Proponents to prepare and disclose an environmental and social impact assessment. The use of this template, provided within or as an appendix to the GHG Project Plan, is required.
- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.


- Section III.4 outlines MR requirements relating to Environmental and Social Impacts
- Section IX, Attestations 2 and 3 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report,” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available),” respectively.
3) ensures FPIC processes for IPs and LCs, where applicable; and conduct stakeholder consultations, including local stakeholders as part of project design and implementation in a manner that is inclusive, culturally appropriate, and respectful of local knowledge, take these consultations into account and respond to local stakeholders’ views.

Yes

https://acrcarbon.org/acr-program/standard/

ACR requires FPIC processes where applicable as well as stakeholder consultations, as relevant. The ACR Standard:

- Per Section 6.B, the GHG Project Plan must include relevant outcomes from any stakeholder consultations and mechanisms for ongoing communication, as applicable.
- Per Chapter 8, ACR’s environmental and social impact requirements require a description of the process to identify community(ies) and other stakeholders affected by the project and, as applicable, the community consultation and communications plan, and that the Project Proponent provide detailed information regarding the community stakeholder consultation process (e.g., meeting minutes, attendees), including documentation of stakeholder comments and concerns and how those are addressed.
- Per Section 8.A, the environmental and social impact assessment must include a review of risks and impact, as applicable, on...stakeholder engagement. For community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.

ACR Template for Environmental and Social Impact Assessment:

- Section II.5C requires assessment of Consideration and Response to Local Stakeholders’ Views
- For community-based projects, Section III.2A and Section III.2B requires assessment of Community Stakeholder Identification and Consultation and assessment of Indigenous Peoples, Local Communities, Cultural Heritage, and Free Prior and Informed Consent.


- Section IX, Attestations 2 and 3 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available)” respectively.

b) Where, pursuant to 7.1 a) 2), the mitigation activity proponents have assessed that the mitigation activity poses risks of negative environmental and/or social impacts with regard to any
of criteria 7.2 - 7.8 (inclusive) confirm your organisation requires the mitigation activity proponents to:

1) include measures, commensurate with the identified risks, to minimise and address such negative environmental and/or social impacts, in validated design documents prior to registration.

Yes

https://acrcarbon.org/acr-program/standard/

ACR requires measures to minimize and address negative environmental and social impacts.

The ACR Standard:

- Per Chapter 3, Table 2, “Environmental and Social Impact Assessments” row, Project Proponents must describe the safeguard measures in place to avoid, mitigate, or compensate for potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.


- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Sections II and III require disclosure of environmental and social risks and impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

2) include information on the measures implemented pursuant to 1), commensurate with the identified risks in the monitoring report.

Yes

https://acrcarbon.org/acr-program/standard/
ACR requires that project proponents include information on measures implemented to address risks. The ACR Standard:

- Per Chapter 3, Table 2, “Environmental and Social Impact Assessments” row, Project Proponents must describe the safeguard measures in place to avoid, mitigate, or compensate for potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding…any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.


- Sections II and III require disclosure of environmental and social risks and impacts.


- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestations 2 and 3 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available)” respectively.

7.2 **Labour Rights and Working Conditions**

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:
Assessment Export

1) provides safe and healthy working conditions for employees.
Yes
https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related working conditions:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on...labor rights and working conditions.

ACR Template for Environmental and Social Impact Assessment:

- Section II.3A requires assessment of Safe and Healthy Working Conditions for Employees.

2) provides fair treatment of all employees, avoiding discrimination and ensuring equal opportunities.
Yes
https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related fair treatment:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on...labor rights and working conditions, and gender equality.

ACR Template for Environmental and Social Impact Assessment:

- Section II.3B requires assessment of Fair Treatment of All Employees, Avoiding Discrimination, and Ensuring Equal Opportunities.

3) prohibits the use of forced labour, child labour, or trafficked persons, and protects contracted workers employed by third parties.
Yes
https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related forced labor, child labor or trafficked persons:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on...labor rights and working conditions, and...human rights.

ACR Template for Environmental and Social Impact Assessment:

- Section II.3C requires assessment of Forced Labor, Child Labor, or Trafficked Persons, and Protections for Contracted Workers Employed by Third Parties.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes
The ACR Standard includes requirements for adherence to safeguards provisions:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR's environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on...labor rights and working conditions, and...human rights. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:  
- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section II.3A requires assessment of Safe and Healthy Working Conditions for Employees.

- Section II.3B requires assessment of Fair Treatment of All Employees, Avoiding Discrimination, and Ensuring Equal Opportunities.

- Section II.3C requires assessment of Forced Labor, Child Labor, or Trafficked Persons, and Protections for Contracted Workers Employed by Third Parties.

GHG Project Plan Template:  
https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/  
- The GHG Project Plan is a validated design document.

- Section F.1 where Project Proponents must provide an environmental and social impact summary.

ACR Monitoring Report:  
https://acrcarbon.org/program_resources/template-for-acr-monitoring-report/  
- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestation 2 states “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report.”
7.3 Resource Efficiency and Pollution Prevention

a) Your organisation requires mitigation activity proponents to ensure that the mitigation activity minimises:

1. pollutant emissions to air
2. pollutant discharges to water, noise and vibration
3. generation of waste and release of hazardous materials, chemical pesticides and fertilisers

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related pollution and hazardous materials:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on… resource efficiency and pollution prevention including to air, water, soil and the ozone layer.

ACR Template for Environmental and Social Impact Assessment:

- Section II.2A requires assessment of Pollutant Emissions to Air.
- Section II.2B requires assessment of Pollutant Discharges to Water, Noise, and Vibration.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. whether the mitigation activity results in pollutant emissions to air, pollutant discharges to water, noise and vibration, the generation of waste, the release of hazardous materials, chemical pesticides and fertilisers.
2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess and mitigate project-related pollution and hazardous materials:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.
- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding…any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.
- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on… resource efficiency and pollution prevention including to air, water, soil and the ozone layer. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated,
commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.


- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section II.2A requires assessment of Pollutant Emissions to Air.
- Section II.2B requires assessment of Pollutant Discharges to Water, Noise, and Vibration.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Section F.1 where Project Proponents must provide an environmental and social impact summary.


- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestation 2 states “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report.”

7.4 Land Acquisition and Involuntary Resettlement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity avoids, or where this is not feasible, minimises forced physical and/or economic displacement.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess forced physical or economic displacement:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on... land acquisition and involuntary physical or economic displacement.
Specifically, item 2 notes that "Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary)."

ACR Template for Environmental and Social Impact Assessment:

- Section II.4A requires assessment of Forced Physical and/or Economic Displacement
- Section III.2B, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires a description of the steps taken to avoid eviction or any physical or economic displacement, including through access restrictions to lands, territories, or resources.
- Section III.2C, for community-based projects, requires assessment of Relocation or Resettlement

**b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:**

1. whether the mitigation activity results in forced physical and/or economic displacement;
2. where the mitigation activity results in the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1)

Yes
https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to mitigate forced physical or economic displacement:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.
- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding…any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.
- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on…land acquisition and involuntary physical or economic displacement. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.
- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:

- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.
• Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

• Section II.4A requires assessment of Forced Physical and/or Economic Displacement.

• Section III.2B, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires a description of the steps taken to avoid eviction or any physical or economic displacement, including through access restrictions to lands, territories, or resources.

• Section III.2C, for community-based projects, requires assessment of Relocation or Resettlement.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

• The GHG Project Plan is a validated design document.

• Section F.1 where Project Proponents must provide an environmental and social impact summary.


• Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

• Section IX, Attestation 2 states “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report.”

7.5 Biodiversity Conservation

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids, or where this is not feasible, minimises negative impacts on terrestrial and marine biodiversity and ecosystems.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related impacts on terrestrial and marine biodiversity and ecosystems:

• Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on terrestrial and marine biodiversity habitat and ecosystems.


• Section II.1A requires assessment of Terrestrial and Marine Biodiversity and Ecosystems.
2) protects the habitats of rare, threatened, and endangered species, including areas needed for habitat connectivity.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related impacts on endangered species:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on terrestrial and marine biodiversity habitat and ecosystems.

ACR Template for Environmental and Social Impact Assessment:

- Section II.1B requires assessment of Habitat of Rare, Threatened, and Endangered Species, Including Areas Needed for Habitat Connectivity.

3) does not convert natural forests, grasslands, wetlands, or high conservation value habitats.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related impacts on preservation of high conservation value habitats:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on... the protection, conservation, or restoration of natural habitats such as forests, grasslands, and wetlands.

ACR Template for Environmental and Social Impact Assessment:

- Section II.1C requires assessment of Natural Forests, Grasslands, Wetlands, or High Conservation Value Habitats.

4) minimises soil degradation and soil erosion.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related impacts on soil degradation and soil erosion:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on... resource efficiency and pollution prevention including to air, water, soil and the ozone layer.

ACR Template for Environmental and Social Impact Assessment:

- Section II.1D requires assessment of Soil

5) minimises water consumption and stress in the mitigation activity.

Yes

https://acrcarbon.org/acr-program/standard/
The ACR Standard includes requirements for project proponents to assess project-related impacts on water conservation:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on resource efficiency and pollution prevention including to air, water, soil and the ozone layer.


- Section II.1E requires assessment of Water Consumption and Stress.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. whether the mitigation activity has negative impacts on terrestrial and marine biodiversity and ecosystems, on habitats of rare, threatened, and endangered species, on soil degradation and soil erosion, and on water consumption and water stress.

2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to mitigate project-related impacts on biodiversity and sustainable management of living natural resources:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding…any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on terrestrial and marine biodiversity habitat and ecosystems, the protection, conservation, or restoration of natural habitats such as forests, grasslands, and wetlands, and resource efficiency and pollution prevention including to air, water, soil and the ozone layer. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.


- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.
Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

Section II.1A requires assessment of Terrestrial and Marine Biodiversity and Ecosystems.

Section II.1B requires assessment of Habitat of Rare, Threatened, and Endangered Species, Including Areas Needed for Habitat Connectivity.

Section II.1C requires assessment of Natural Forests, Grasslands, Wetlands, or High Conservation Value Habitats.

Section II.1D requires assessment of Soil Degradation and Soil Erosion.

Section II.1E requires assessment of Water Consumption and Stress.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/


ACR Standard includes requirements for project proponents to assess project-related risks associated with the protection of rights of Indigenous Peoples and Local Communities:

Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on human rights and stakeholder engagement. For community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage.
Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary). The assessment shall also include a discussion of robust benefit sharing arrangements.


Section III.2B.1, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to recognize, respect, and promote the protection of the rights of Indigenous Peoples and local communities in line with applicable human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples.

2) identifies the rights-holders possibly affected by the mitigation activity (including customary rights of local rights holders).

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related risks associated with the protection of rights of Indigenous Peoples and Local Communities:

Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on human rights and stakeholder engagement. For community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage.

Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary). The assessment shall also include a discussion of robust benefit sharing arrangements.


Section III.2B.2, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to identify the rights-holders possibly affected (including customary rights of local rights holders).
3) when relevant to circumstances, has applied the FPIC process.
Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related application of FPIC where appropriate:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on...human rights and stakeholder engagement. For community-based projects, when relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent.

- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary). The assessment shall also include a discussion of robust benefit sharing arrangements.

ACR Template for Environmental and Social Impact Assessment:

- Section III.2B.2, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to, as applicable, provide evidence of Free, Prior and Informed Consent by describing the process that was conducted to ensure that: consent was sought sufficiently in advance of any project, plan, or action taking place; consent was independently decided upon collectively by the rights-holders without coercion, intimidation, or manipulation; and consent was based on accessible, accurate, timely, and sufficient information provided in a culturally appropriate way.

4) does not force eviction or any physical or economic displacement of IPs & LCs, including through access restrictions to lands, territories, or resources, unless agreed upon with IPs & LCs during the FPIC process.
Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related risks and prevention of physical or economic displacement:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on...land acquisition and involuntary physical or economic displacement.

- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and
meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary).

ACR Template for Environmental and Social Impact Assessment:

- Section II.4A requires assessment of Forced Physical or Economic Displacement.
- Section III.2B.3, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to avoid eviction or any physical or economic displacement, including through access restrictions to lands, territories, or resources.

5) preserves and protects cultural heritage consistent with IPs & LCs protocols/rules/plans on the management of cultural heritage or UNESCO Cultural Heritage conventions.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related impacts on cultural heritage:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks.
- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary).

ACR Template for Environmental and Social Impact Assessment:

- Section III.2B.4, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to preserve and protect cultural heritage consistent with Indigenous Peoples and local community(ies) protocols/rules/plans on the management of cultural heritage and/or UNESCO Cultural Heritage Conventions.

b) Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to mitigate project-related impacts on Indigenous Peoples and Local Communities including livelihoods, ancestral knowledge and cultural heritage:
• Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

• Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

• Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on human rights and stakeholder engagement. For community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

• Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:

• The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

• Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

• Section III.2B.1, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to recognize, respect, and promote the protection of the rights of Indigenous Peoples and local communities in line with applicable human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples.

• Section III.2B.2, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to identify the rights-holders possibly affected (including customary rights of local rights holders).

• Section III.2B.2, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to, as applicable, provide evidence of Free, Prior and Informed Consent by describing the process that was conducted to ensure that: consent was sought sufficiently in advance of any project, plan, or action taking place; consent was independently decided upon collectively by the
rights-holders without coercion, intimidation, or manipulation; and consent was based on accessible, accurate, timely, and sufficient information provided in a culturally appropriate way.

- Section II.4A requires assessment of Forced Physical or Economic Displacement.

- Section III.2B.3, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to avoid eviction or any physical or economic displacement, including through access restrictions to lands, territories, or resources.

- Section III.2B.4, for community-based projects, where the project directly or indirectly impacts Indigenous Peoples and local communities, including livelihoods, ancestral knowledge, and cultural heritage, requires the description of steps taken to preserve and protect cultural heritage consistent with Indigenous Peoples and local community(ies) protocols/rules/plans on the management of cultural heritage and/or UNESCO Cultural Heritage Conventions.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.


- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestations 2 and 3 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available),” respectively.

7.7 Respect for Human Rights, Stakeholder Engagement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids discrimination and respects human rights.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess project-related discrimination and respect for human rights:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on … human rights.
- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary).


- Section II.5A requires assessment of Human Rights and Discrimination.

2) abides by the International Bill of Human Rights and universal instruments ratified by the host country.

Yes [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

The ACR Standard includes requirements for project proponents to abide by the International Bill of Human Rights and instruments ratified by the host country:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on … human rights.

- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary).


- Section II.5B requires assessment of Abidance by the International Bill of Human Rights and Universal Instruments Ratified by the Host Country.

3) takes into account and responds to local stakeholders' views.

Yes [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

The ACR Standard includes requirements for project proponents to engage with stakeholders:

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts
and risks. The assessment shall include a review of risks and impact, as applicable, on stakeholder engagement.

- Per Section 8.A, for community-based projects, the assessment shall include a description of the environmental and social impact of the Project on communities in the immediate project area, including specific impacts to Indigenous Peoples, local communities, and cultural heritage. The impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. When relevant to circumstances, the assessment must include evidence of Free, Prior and Informed Consent. Project Proponents shall confirm that project activities do not involve relocation or resettlement (voluntary or involuntary).

ACR Template for Environmental and Social Impact Assessment:

- Section II.5C requires assessment of Consideration and Response to Local Stakeholders’ Views
- Section III.2A, for community-based projects, requires assessment of Community Stakeholder Identification and Consultation

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards, or that it has put in place the measures referred to in 7.1 b) 1) above.

Yes
https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to adhere to safeguards as documented in validated design documents:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall include a review of risks and impact, as applicable, on human rights and stakeholder engagement. For community-based projects, the impact assessment must describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment must document meetings held, attendees and meeting minutes, as well as stakeholder comments and concerns and how those were addressed. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.
Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:

The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

Section II.5A requires assessment of Human Rights and Discrimination.

Section II.5B requires assessment of Abidance by the International Bill of Human Rights and Universal Instruments Ratified by the Host Country.

Section II.5C requires assessment of Consideration and Response to Local Stakeholders’ Views

Section III.2A, for community-based projects, requires assessment of Community Stakeholder Identification and Consultation.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

The GHG Project Plan is a validated design document.

Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.


Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

Section IX, Attestations 2 and 3 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available),” respectively.

7.8 Gender Equality

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity: 1. provides for equal opportunities in the context of gender 2. protects against and appropriately responds to violence against women and girls 3. provides equal pay for equal work

Yes

https://acrcarbon.org/acr-program/standard/
The ACR Standard includes requirements for project proponents to assess the risk of project-related gender equality and to mitigate risks in validated design documents:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on... gender equality.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.


- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section II.6A requires assessment of Equal Opportunities in the Context of Gender.

- Section II.BB requires assessment of Violence Against Women and Girls.

- Section II.6C requires assessment of Assessment of Equal Pay for Equal Work

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Section F.1 where Project Proponents must provide an environmental and social impact summary.


- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestation 2 state “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report.”
b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to assess the risk of project-related gender equality and to mitigate risks in validated design documents:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, and compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. The assessment shall include a review of risks and impact, as applicable, on... gender equality.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:

- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section II.6A requires assessment of Equal Opportunities in the Context of Gender.

- Section II.BB requires assessment of Violence Against Women and Girls.

- Section II.6C requires assessment of Assessment of Equal Pay for Equal Work

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Section F.1 where Project Proponents must provide an environmental and social impact summary.

Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

Section IX, Attestation 2 state "At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report."

7.9 Robust Benefit-Sharing

a) If your organisation requires arrangements for benefit-sharing with IPs & LCs, confirm that you require that mitigation activity proponents:

1) include in validated design documents information on how benefit-sharing arrangements that are appropriate to the context and consistent with applicable national rules and regulations will be designed and implemented through a benefit-sharing plan.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to design and implement benefit sharing consistent with application laws and regulations:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Section 6.E, the Monitoring Report must include attestations by either the Project Proponent or Project Developer Account Holder regarding...any changes to the environmental and social impact assessment of the GHG Project, ongoing monitoring of negative impacts and mitigations.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. For community-based projects, the assessment shall describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment shall also include a discussion of robust benefit sharing arrangements.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social
impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.


- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section III.2D.1, for community-based projects, requires description of how a benefit sharing plan (that includes arrangements that are appropriate to the context and consistent with applicable national rules and regulations) was or will be designed and implemented.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.


- Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestations 2 and 3 state, “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available)” respectively.

2) confirm in validated design documents that the draft and final benefit-sharing plan have been shared with the affected IPs & LCs in a form, manner, and language understandable to them.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to confirm in validated design documents that benefit sharing plans with affected Indigenous Peoples have been disseminated appropriately:

- Per Section 6.B, an environmental and social impact assessment, following ACR requirements as detailed in Chapter 8, is required to ensure compliance with best practices and that safeguard measures are in place to avoid, mitigate, or compensate potential negative impacts, and how such measures will be monitored, managed, and enforced.

- Per Chapter 8, ACR’s environmental and social impact assessment requires the Project Proponent to detail how negative environmental and social impacts will be avoided, reduced, mitigated, or compensated, and how mechanisms will be monitored, managed, and enforced. The assessment shall: 1) identify each risk/impact/claim; 2) categorize the risk/impact/claim as positive, negative, or neutral and substantiate the impact category; 3) describe how any negative impacts will be avoided, reduced, mitigated or compensated, commensurate with the risk; and 4) detail how risks and negative impacts will
be monitored, how often, and by whom. All negative risks and impacts must be included in ongoing Monitoring Reports.

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. For community-based projects, the assessment shall describe the process to identify community(ies) affected by the GHG Project and provide detailed information regarding the community stakeholder consultation process undertaken as part of the Project design and implementation. This includes demonstrating that the consultations with Indigenous Peoples and local communities, as applicable, were conducted in a manner that is inclusive, culturally appropriate, and respectful of local knowledge. The assessment shall also include a discussion of robust benefit sharing arrangements.

- Per Section 8.C, Project Proponents shall disclose in their Monitoring Reports any negative environmental or social impacts or claims of negative environmental or social impacts and the appropriate mitigation measure applied. They shall also attest to no undisclosed or unmitigated adverse environmental or social impacts as a result of the GHG Project and provide confirmations and/or updates to the original assessment.

ACR Template for Environmental and Social Impact Assessment:  

- The Environmental and Social Impact Assessment is a validated design document where the Project Proponent must include measures to minimize and address any negative environmental and/or social impacts.

- Project documents submitted to ACR must include an assessment of environmental and social risks demonstrating that the impact is net positive. VVBs confirm this assertion at Validation and at each Verification for the duration of the project crediting period.

- Section III.2D.2, for community-based projects, asks “Has a draft or final benefit sharing plan been shared with affected communities in a form, manner, and language understandable to them?”

GHG Project Plan Template:  
https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.

- Sections F.1 and F.3, where Project Proponents must provide an environmental and social impact summary and describe stakeholder consultation and outcomes.

ACR Monitoring Report:  
https://acrcarbon.org/program_resources/template-for-acr-monitoring-report/

Section III.4 requires disclosure of all negative environmental and social risks, impacts, and/or claims resulting from the project. All negative risks and impacts, as well as measures implemented to minimize and address the risks and impacts must be included in ongoing project Monitoring Reports.

- Section IX, Attestations 2 and 3 state, “At no time during or since the development of the Project have there been any undisclosed or unmitigated adverse environmental or social impacts as a result of the development, construction, operation and/or maintenance of the Project; ongoing monitoring of risks and impacts and mitigations has been fulfilled in accordance with the Environmental and Social Impact Assessment; and any changes to the Environmental and Social Impact Assessment included in the validated GHG Project Plan have been disclosed in this Monitoring Report” and “Any comments that were received from stakeholders regarding environmental or social impacts during the development, construction, operation and/or maintenance of the Project have been addressed, and when necessary, response actions have been implemented by the Project Proponent, and a true and accurate summary of any and all such communications/actions is attached hereto (as available)” respectively.

3) make benefit-sharing outcomes that result from the benefit-sharing plan publicly available, subject to applicable legal restrictions.

Yes

https://acrcarbon.org/acr-program/standard/
The ACR Standard includes requirements for project proponents to disclose benefit sharing plans with Indigenous Peoples and Local Communities, subject to legal restrictions.

- Per Section 8.A, ACR requires all Project Proponents to prepare and disclose an environmental and social impact assessment, mitigation of any negative impacts, and monitoring of any negative impacts and risks. For community-based projects, the assessment shall include a discussion of robust benefit sharing arrangements.


- Section III.2D.3, for community-based projects, asks "Has/will the benefit-sharing outcomes be made public (subject to legal restrictions)?"

### 7.10 Cancun Safeguards

a) Confirm your organisation requires for all REDD+ mitigation activities that the mitigation activity is consistent with all relevant Cancun Safeguards as set out in paragraph 71 of decision 1/CP.16 of the United Nations Framework Convention on Climate Change.

No

N/A

N/A since ACR does not credit REDD activities.

### 7.11 Ensuring Positive SDG Impacts

a) Confirm your organisation requires that mitigation activity proponents, in validated design documents:

1) provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible.

Yes

https://acrcarbon.org/acr-program/standard/

The ACR Standard includes requirements for project proponents to confirm in validated design documents that the project activity is consistent with the SDG objectives of the host country:

- Per Chapter 3, Table 2, “Environmental and Social Impact Assessments” row, Project Proponents shall disclose and describe positive contributions as aligned with applicable Sustainable Development Goals.

- Per Section 6.B, ACR requires that GHG projects adhere to environmental and social safeguards best practices to identify environmental and social risks and impacts and contributions to sustainable development.

- Per Section 8.B, ACR requires reporting on the project activity’s positive contributions to the U.N. Sustainable Development Goals (SDGs) using the most recently published ACR SDG Contributions Report template, provided within or as an appendix to the GHG Project Plan. This includes providing information on how the project activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

- The GHG Project Plan is a validated design document.
- Section F.2 requires identification of United Nations Sustainable Development Goals (SDGs) to which the project positively contributes, as assessed via the SDG Contributions Report.


- Section III.4 requires the Project Proponent to provide confirmations and/or updates, as applicable, to the original SDG Contributions Report included in the validated GHG Project Plan.

2) demonstrate, if applicable, through qualitative assessment how the mitigation activity delivers positive SDG impacts for certain SDGs (excluding SDG 13), if any.

Yes [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

The ACR Standard includes requirements for project proponents to confirm in validated design documents that the project activity delivers positive SDG impacts:

- Per Section 8.B, ACR requires reporting on the project activity's positive contributions to the U.N. Sustainable Development Goals (SDGs) using the most recently published ACR SDG Contributions Report template, provided within or as an appendix to the GHG Project Plan. The SDG Contributions Report includes a qualitative assessment of the positive impacts the GHG Project is delivering to SDGs in addition to SDG 13 (Climate Action), based on standardized ACR tools and methods or other method(s) or tool(s) approved by ACR.

GHG Project Plan Template: [https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/](https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/)

- The GHG Project Plan is a validated design document.
- Section F.2 requires identification of United Nations Sustainable Development Goals (SDGs) to which the project positively contributes, as assessed via the SDG Contributions Report.


- This tool is designed to help project developers identify the targets and impacts that are then reported in the appropriate SDG Contributions Report. For AFOLU projects, this tool is used in tandem with the Template for ACR AFOLU Project SDG Contributions Report. For Industrial projects, this tool is used in tandem with the Template for ACR Industrial Project SDG Contributions Report.
- The SDG Contributions Report Templates for AFOLU and Industrial Projects are validated design documents.


- Section III.4 requires the Project Proponent to provide confirmations and/or updates, as applicable, to the original SDG Contributions Report included in the validated GHG Project Plan.

3) provide information on any standardised tools and methods that were used to assess the SDG impacts.

Yes [https://acrcarbon.org/acr-program/standard/](https://acrcarbon.org/acr-program/standard/)

The ACR Standard includes requirements for project proponents to confirm in validated design documents that the project activity delivers positive SDG impacts:
• Per Section 8.B, ACR requires reporting on the project activity’s positive contributions to the U.N. Sustainable Development Goals (SDGs) using the most recently published ACR SDG Contributions Report template, provided within or as an appendix to the GHG Project Plan. This includes providing information on how the project activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible. The SDG Contributions Report includes a qualitative assessment of the positive impacts the GHG Project is delivering to SDGs in addition to SDG 13 (Climate Action), based on standardized ACR tools and methods or other method(s) or tool(s) approved by ACR.

GHG Project Plan Template: https://acrcarbon.org/program_resources/template-for-acr-ghg-project-plan/

• The GHG Project Plan is a validated design document.

• Section F.2 requires identification of United Nations Sustainable Development Goals (SDGs) to which the project positively contributes, as assessed via the SDG Contributions Report.

ACR SDG Contributions Reporting Tool: https://acrcarbon.org/program_resources/acr-sdg-contributions-reporting-tool/

• This tool is designed to help project developers identify the targets and impacts that are then reported in the appropriate SDG Contributions Report. For AFOLU projects, this tool is used in tandem with the Template for ACR AFOLU Project SDG Contributions Report. For Industrial projects, this tool is used in tandem with the Template for ACR Industrial Project SDG Contributions Report.

• The SDG Contributions Report Templates for AFOLU and Industrial Projects are validated design documents.

ACR Industrial Project SDG Contributions Report Template: https://acrcarbon.org/program_resources/template-for-acr-industrial-project-sdg-contributions-report/


• Section III.4 requires the Project Proponent to provide confirmations and/or updates, as applicable, to the original SDG Contributions Report included in the validated GHG Project Plan.

End of Application