



VALIDATION REPORT

For the CDM Programme of Activities

BWC Wind Farm Power Programme of Activities In Viet Nam

Report No. 01 997 9105070576 1/2

Version No. 2.0, 2012-12-10

Designated Operational Entity (DOE)

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I. Programme of Activities (PoA) Description:

Project title:	BWC Wind Farm Power Programme of Activities In Viet Nam		Report No.: 01 997 9105070576 1/2
Host Country:	Viet Nam		Current revision No.: 2.0
Methodology:	ACM0002 version 13.0.0	<input checked="" type="checkbox"/> Large Scale <input type="checkbox"/> Small Scale	Date of current revision: 2012-12-10
			Date of first issue: 2012-07-12
Annual average emission reductions (estimate):			Not applicable to the PoA
GHG reducing measure/technology:	The Programme of Activities utilizes wind power technology for grid-connected renewable power generation		

Party	Project Participants	Party considered a project participant	Contract party
Viet Nam (Host)	Private Entity: Blue World Vietnam Co., Ltd. (CME)	No	<input checked="" type="checkbox"/>
Netherlands	Private Entity: Blue World Carbon SEA Pte Ltd	No	<input type="checkbox"/>

II. Validation Team:

Validation Team			Role									
Full name	Affiliation n TÜV Rheinland	Appointed for Sectoral Scopes (Technical Areas)	Team leader	Acting Team Leader	Local Expert	Team Member (Auditor)	Technical Expert	Acting Tech. Expert	Trainee Auditor	Technical Reviewer	Expert to TR	Trainee TR
Ms. Nelly Yong Tau Lan	Malaysia	1, 5, 11, 12, 13	X									
Mr. Truong Le Tien Dung	Viet Nam	1			X	X						
Dr. Daniel Armin Waterkamp	Viet Nam	N/A							X			
Ms. Nguyen Hong Ngoc Trang	Viet Nam	N/A			X				X			
Dr. Lixin Li	China	1, 2, 3, 4								X		

Validation Phases and Validation Status:

☒ Desk Review ☒ Follow up interviews ☒ Resolution of outstanding issues
☐ Corrective Actions / Clarifications Requested ☒ Full Approval and Submission for Registration ☐ Rejected

III. Validation Report:

Final approval	Released	Distribution
<input checked="" type="checkbox"/>	By: Mr. Praveen Urs	<input type="checkbox"/> No distribution without permission from the Client or responsible organizational unit
Date: 19-12-12		<input checked="" type="checkbox"/> Unrestricted distribution

Executive Summary – Validation Opinion

The DOE (TÜV Rheinland (China) Ltd.), here after referred to as “TRC”, has been assigned by coordinating and management entity “Blue World Vietnam Co., Ltd.” (hereinafter referred to as “BWC”) to perform the validation of the “BWC Wind Farm Power Programme of Activities In Viet Nam”.

The validation was performed on the basis of UNFCCC criteria for the Clean Development Mechanism. Standard auditing techniques have been used for the validation of the PoA. The information in the PoA-DD and the real case CPA-DD is reviewed against CDM Validation and Verification Standard (Version 03.0), Kyoto Protocol requirements, CDM Executive Board/UNFCCC rules. An analysis, as provided by the applied methodology, demonstrates that the PoA is not a likely baseline scenario. Emission reductions attributable to the PoA (eligible CPAs of the PoA) are additional to any that would occur in the absence of the proposed eligible CPAs. Given that the PoA is implemented as designed, the CPAs are likely to achieve the emission reductions. The report is based on the assessment of the PoA-DD, and the real case CPA-DD undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to document reviews, site visit, and stakeholder interviews, review of the applicable methodology and its underlying formulae and calculations.

The validation has been performed as described in the VVS version 03.0 and constitutes the following steps:

- Publication of the PoA-DD, and the real case CPA-DD on the UNFCCC website for global stakeholder consultation (from 13/06/2012 to 12/07/2012)
- Desk review of the PoA-DD, and the real case CPA-DD and the relevant documents
- On-site assessment, including stakeholder interview (from 26/06/2012 to 28/06/2012). The on-site visit was in the period of global stakeholder comment, the project participant confirmed to arrange a 2nd on-site visit to review the comments, if any. However, the validation team has not opted for the second site visit as no public comment was received.
- Issuance of list with corrective action requests (CARs) and clarification requests (CLs) and the draft validation report and protocol
- Desk review of the revised PoA-DD and real case CPA-DD
- Review of responses of the CARs/CLs raised
- Issuance of final Validation Report and protocol

Validation criteria

The following CDM requirements have been considered:

- Article 12 of the Kyoto Protocol,
- Modalities and procedures for CDM (Marrakech Accords)
- Subsequent decisions by the COP/MOP and CDM Executive Board
- Host country criteria
- Criteria given to provide for consistent programme operations, monitoring and reporting.

The host part is Viet Nam and the Annex I country is Netherlands. The host party fulfils the participation criteria and has approved and authorized the participant of Coordinating / Managing Entity (CME) of Blue World Vietnam Co., Ltd.. The DNA from Viet Nam confirms that the PoA assists in achieving sustainable development.

The LoA from the Viet Nam DNA (Ministry of Natural Resources And Environment of Viet Nam, Viet Nam National Steering Committee For UNFCCC & Kyoto Protocol, Department of Meteorology, Hydrology & Climate Change), has been received to confirm the voluntary participation of Blue World Vietnam Co., Ltd. (BWC) in achieving sustainable development. Similarly, the LoA for confirming Netherlands as the project participant from the DNA of Netherlands (Ministry of Infrastructure and the Environment, International Affairs Directorate) has been received at the time of validation.

The CDM programme activities under the PoA had correctly applied the baseline and monitoring methodology ACM0002 version 13.0.0, “Consolidated baseline methodology for grid-connected electricity generation from renewable sources”.

The monitoring plan has been provided for the monitoring of the programme’s emission reductions. The monitoring arrangements described in the monitoring plan are feasible within the the PoA-DD and the real case CPA-DD and it is TRC’s opinion that the project participants are able to implement the monitoring plan.

The validation protocol describes total of (24) findings which include:

- (12) Corrective Action Requests for PoA (CARs);
- (6) Corrective Action Requests for Generic CPA (CARs);
- (4) Clarification Requests (CLs) for PoA;
- (2) Clarification Requests (CLs) for Generic CPA (CARs);
- (0) Forward Action Requests (FARs); and all findings have been closed satisfactorily.

TRC concludes that the PoA “BWC Wind Farm Power Programme of Activities In Viet Nam”, as described in PoA-DD (version 02.1, dated 05/12/2012) and specific case CPA-DD (version 02.1, dated 05/12/2012), meets all relevant requirements of the UNFCCC for a PoA under CDM including article 12 of the Kyoto Protocol, the modalities and procedures for CDM (Marrakesh Accords) and the subsequent decisions by the COP/MOP and CDM Executive Board.


The selected baseline and monitoring methodologies ACM0002, version 13.0.0 are applicable to the project and correctly applied. TRC thus recommends the PoA to be registered as a CDM Programme of Activities with the UNFCCC.

Ms. Nelly Yong Tau Lan (Team Leader)



TÜV Rheinland Malaysia Sdn. Bhd.
Selangor Darul Ehsan, 18-12-2012

Mr. Praveen Nagaraje Urs (DOE Manager)



TÜV Rheinland (China) Ltd.
Beijing, 19-12-12

Abbreviations

ACM	Approved Consolidated Methodology
AMS	Approved Methodology for Small-scale CDM project activities
BM	Build Margin
BOD	Board of Directors
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CDM PCP	Clean Development Mechanism Project Cycle Procedure
CDM PS	Clean Development Mechanism Project Standard
CDM VVS	CDM Validation and Verification Standard
CEF	Carbon Emission Factor
CER	Certified Emission Reduction
CH ₄	Methane
CL	Request for Clarification
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide Equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
DR	Document Review
EB	Executive Board
EIA	Environmental Impact Assessment
EPC	Engineering, procurement and construction
ER	Emission Reduction
ERPA	Emission Reduction Purchase Agreement
EVN	Electricity of Viet Nam
FAR	Forward Action Request
FSR	Feasibility Study Report
GHG	Greenhouse Gases
GWP	Global Warming Potential
I	Interview
IETA	International Emissions Trading Association
IPCC	Intergovernmental Panel on Climate Change
IRR	Internal Rate of Return
kWh	kilo Watt hours
LoA	Letter of Approval
MCF	Methane Correction Factor
MoV	Means of Verification
MW	Mega Watt
MWh	Mega Watt Hours
N ₂ O	Nitrous oxide
NGO	Non-Governmental Organization
ODA	Official Development Assistance
OM	Operating Margin
POA-DD	Programme of Activities - Design Document
CPA-DD	CDM Programme Activity Design Document
PP	Project Participant
PPA	Power Purchase Agreement
QA/ QC	Quality Assurance / Quality Control
t	Tonne
tCO ₂ e	Tonnes of CO ₂ equivalents
TRC	TÜV Rheinland (China) Ltd.
UNFCCC	United Nations Framework Convention on Climate Change
USD	United States Dollar
VND	Viet Nam Dong
VVS	Validation and Verification Standard

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Appendix B: Certificates of Competence

1. Introduction:

The organization “Blue World Vietnam Co., Ltd.” has commissioned the DOE TÜV Rheinland (China) Ltd. to perform a validation of the proposed CDM Programme of Activities (PoA) “BWC Wind Farm Power Programme of Activities In Viet Nam” (hereafter called “the PoA”). The Coordinating or Managing Entity (CME) is Blue World Vietnam Co., Ltd.. This report summarises the findings of the validation of the PoA identified in the PoA Design Document (PoA-DD); and the associated real case CPA-DD. The validation was performed on the basis of UNFCCC criteria for the PoAs under the CDM, as well as criteria given to provide for consistent programme operations, monitoring and reporting. The term “UNFCCC criteria” refers to Article 12 of the Kyoto Protocol, the CDM modalities and procedures or the simplified modalities and procedures for small-scale CDM project activities (as applicable) and the subsequent decisions by the CDM Executive Board.

1.1 Objective:

The purpose of a validation is to have an independent, professional, ethical and fair third party assessment of the PoA-DD, and the associated real case CPA-DD (also known as specific CPA-DD). In particular, the eligibility criteria for inclusion and demonstration of additionality of CPAs, the programme’s baseline determination, monitoring plan, and the programme’s compliance with relevant UNFCCC and host Party criteria are validated in order to confirm that the programme design, as documented, is sound and reasonable and meets the identified criteria. Validation is a requirement for all CDM PoAs and is seen as necessary to provide assurance to stakeholders of the quality of the programme and its intended generation of certified emission reductions (CERs).

1.2 Scope:

The validation scope is defined as an independent and objective review of of the PoA-DD, and the real case CPA-DD, the programme’s baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against CDM Validation and Verification Standard (Version 03.0), Kyoto Protocol requirements, CDM Executive Board/UNFCCC rules. The PoA-DD and the real case CPA-DD were reviewed against the relevant criteria (see above), the CDM modalities and procedures, the procedures for registration of a programme of activities as a single CDM project activity and the relevant decisions by the CDM Executive Board, including the approved baseline and monitoring methodology ACM0002, version 13.0.0

The validation team has, based on the recommendations in the Validation and Verification Standard employed (latest version) a risk-based approach, focusing on the identification of significant risks for programme implementation and the generation of CERs.

The validation is not meant to provide any consulting towards the PoA Managing Entity, CPA Implementer(s) and/or project participant(s) (PP). However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the programme design.

While carrying out the validation, TRC determines if the PoA complies with the requirements of Para 37 of the CDM M&P and also assess the claims and assumptions made in the PoA-DD and the real case CPA-DD without limitation on the information provided by the project participants.

The scope of the validation is:

- To apply TRC’s own quality management system integrated with the VVS standard along with the recent decisions and guidance provided by the UNFCCC board to determine if the project activity meets all applicable CDM requirements, including those specified in the project standard, relevant methodologies, tools and guidelines and processing the same with CDM project cycle procedure;
- Asses the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided by the the PoA Managing Entity, CPA Implementer(s) and/or project participant(s);
- Determine whether information provided by the project participants are reliable and credible;

- Present information in the form of validation report in a factual, neutral, coherent manner and document all assumptions, provide references to the background material and identify changes made to the documentation;
- Base the findings and conclusions on objective evidence and conduct all validation in accordance with CDM rules and procedures;
- Apply consistent validation criteria in providing expert judgments to the requirements of applicable approved methodologies, tools and also cross check the same with projects of similar characteristics, technology, time period and region; and
- Safeguard the confidentiality of all information's obtained or created during validation.

2. Methodology:

The validation consists of the following four phases:

- I Publication of the programme design documents (PoA-DD and specific CPA-DD) in UNFCCC for global stakeholder consultation;
- II A desk review of the POA-DD and the real case CPA-DD
 - A review of data and information;
 - Cross checking between information provided in POA-DD and the real case CPA-DD with all necessary means without limitations to the information provided by the project proponent;
- III On-site visit and follow-up interviews with project stakeholders
 - Interviews with relevant stakeholders in host country with personnel's having knowledge with the project development via telephone, email or direct on-site visits;
 - Cross checking between information provided by interviewed personnel with all necessary means without limitations to the information provided by the project proponent;
- IV Reference to available information's relating to projects or technologies similar projects under validation and review based on the approved methodology being applied of the appropriateness of formulae and accuracy of calculations.
- V The resolution of outstanding issues and the issuance of the final validation report and opinion.

The following sections outline each step in more detail.

2.1 Desk Review of the Programme Design Documentation:

The following table outlines the documentation reviewed during the validation:

Ref no.	Reference Document
/P1/	PoA-DD [initially published version], Version 1.0, dated 04/06/2012 Specific CPA-DD [CPA B12001 – Phuong Mai 1 Wind Farm], Version 1.0, dated 04/06/2012
/P2/	PoA-DD [final version], Version 02.1, dated 05/12/2012 Specific CPA-DD [CPA B12001 – Phuong Mai 1 Wind Farm], Version 02.1, dated 05/12/2012
/P3/	Host Country Approval / Letter or Approval: Viet Nam, DNA: Department of Environment & Natural Resources Reference number : 72/2012/DMHCC-BCD, dated 28/08/2012
/P4/	Annex 1 Party Letter of Approval (Netherlands) Reference number : 2012ANL736, dated 25/09/2012
/P5/	Modalities of Communication, dated 10/10/2012
/P6/	CME Management System Manual, by Blue World Vietnam Co., Ltd. dated 03/09/2012
/P7/	Business license – Blue World Vietnam Co., Ltd. No. 41104 300 1937, by People Committee of Ho Chi Minh city dated 30/05/2012
/P8/	Business license – Blue World Carbon Capital PCC Register no. 108374, dated 16/06/2011
/P9/	Business license – Blue World Carbon SEA Pte Ltd (no. 201113225D, dated 02/06/2011)
/P10/	Declaration of no diversion of ODA, by Blue World Vietnam Co., Ltd. on no diversion of ODA and voluntary participant in PoA, dated 21/06/2012

/P11/	Written confirmation from Blue World Vietnam Co., Ltd on the MOC statement, dated 14/11/2012
/P12/	Guidelines on how to process the PoA in Viet Nam, by DNA Viet Nam, dated December 2009
/P13/	Environment Protection Law of Viet Nam 2005 (Article 18), dated 12/12/2005
/P14/	Decree No. 80/2006/ND-CP, by Vietnamese Government dated 09/08/2006
/P15/	Decree No. 29/2011/ND-CP, by Vietnamese Government dated 18/04/2011
/P16/	Clarification on Viet Nam policies on wind power_from DNA Viet Nam, email dated 18/09/2012

Background investigation and other referred documents/websites:

/B01/	Clean Development Mechanism Validation and Verification Standard (version 03.0) , EB 70, Annex 3
/B02/	Clean Development Mechanism Project Cycle Procedure (version 03.0), EB 70, Annex 4
/B03/	Clean Development Mechanism Project Standard (version 02.1), EB 70, Annex 2
/B04/	UNFCCC, CDM Programme of Activities Design Document form (F-CDM-PoA-DD), Version 02.0, EB66
/B05/	UNFCCC, Component Project Activity Design Document form (F-CDM-CPA-DD), Version 02.0, EB66
/B06/	Guidelines for completing the programme design document form for CDM programmes of activities (Version 03.0), EB70, Annex 6
/B07/	Guidelines for completing the component project activity design document form (Version 01.0), EB66, Annex 16
/B08/	The baseline and monitoring methodology ACM0002 version 13.0.0, “Consolidated baseline methodology for grid-connected electricity generation from renewable sources”
/B09/	Tool to calculate the emission factor for an electricity system, Version 02.2.1, EB63, Annex 19
/B10/	Tool to calculate project or leakage CO2 emissions from fossil fuel combustion”, Version 02, EB 41, Annex 11
/B11/	Tool for the demonstration and assessment of additionality, Version 06.1.0, EB 69, Annex 20
/B12/	Glossary of CDM Terms, Version 07.0, EB 70, Annex 7
/B13/	Standard For Sampling And Surveys For CDM Project Activities And Programme Of Activities, Version 02.0, EB 65, Annex 2
/B14/	Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5
/B15/	Guidelines On The Assessment Of Investment Analysis, Version 05, EB 62, Annex 5
/B16/	Guidelines For The Reporting And Validation of Plant Load Factors, Version 01, EB 48, Annex 11
/B17/	EF Spreadsheet
/B18/	GEF report by Viet Nam DNA on Grid Emission Factor dated 05/03/2012 (Available in Vietnamese and English)

2.2. Follow-up Interviews with Programme Stakeholders¹:

TÜV Rheinland validation team carried out an on-site visit dated 2012-06-26 to 2012-06-28 and performed interviews with the project representatives and stakeholders. The site visit was conducted to validate the accuracy and completeness of the project description as specified under webhosted PoA-DD, and the real case CPA-DD.

During the site visit, the validation team reviewed the available PoA document designs and documentation check as appropriate.

¹ The validation team carried out the desk review discussion & site visit on 26 – 28 June 2012 prior to the date of GSP closure (GSP period is from 13 June 2012 – 12 July 2012). Considering the validation work is carried out during the public stakeholder comment process, it is possible to receive comments from global stakeholders and the response from project participant for received comments should be validated during follow-up interviews. Thus the validation team has obtained confirmation from the project participant to confirm that in case of any negative comments arise and some or all of them were not addressed during site visit, the validation team would go for a second site visit. As a result, there are no comments during GSP.

	Date	Name	Organization	Topic
/I01/	2012-06-26	Ms. Pham Tra Giang (CDM Project Manager)	Blue World Vietnam Co., Ltd.	<ul style="list-style-type: none"> • On site assessment • Plant operations data • Electricity source • Location of project activity • Construction progress • EIA Compliance • Location of project activity • Plant address
		Mr. Willem Christiaens (Director of Operations)	Blue World Carbon SEA Pte Ltd	
		Mr. Dao Van Chien (Accountant) Mr. Pham Cuong Long (Vice Director)	Phuong Mai Wind Power Joint Stock Company	
/I02/	2012-06-26	Mr. Vo Thanh Hao (Chairman)	People Committee of Cat Chanh Commune, Phu Cat District, Binh Dinh Province	<ul style="list-style-type: none"> • Local stakeholder consultation • Location of project activity • Resettlement and compensation arrangement • Plant address • EIA Compliance • Project timeline
		Mr. Tran Cong Vinh (Local Villager) Mr. Le Quy Tam (Local Villager) Mr. Vo Van Tam (Local Villager)	Phu Hau Village, Cat Chanh Commune, Phu Cat District, Binh Dinh Province	
		Mr. Ngo Van Can (Local Villager) Mr. Phan Tran Phu (Local Villager) Mr. Vo Huu Que (Local Villager) Mr. Nguyen Duc Thinh (Local Villager) Mr. Do Van Chay (Local Villager) Mr. Nguyen Van Choi (Local Villager)	Phuoc Hoa Commune, Tuy Phuoc District, Binh Dinh Province	
		Ms. Vo Hong Tham (Vice Chairman)	People Committee of Phuoc Hoa Commune, Tuy Phuoc District, Binh Dinh Province	
	2012-06-26	Mr. Pham Van Hai (Officer) Mr. Nguyen Ngoc Toan (Vice Chairman) Mr. Man Ngoc Luy (Chairman) Mr. Duong Ngoc Oanh (Head of Investment Division)	Management Board of Nhon Hoi Industrial Zone	<ul style="list-style-type: none"> • Local stakeholder consultation • Location of project activity • Resettlement and compensation arrangement • Plant address • EIA Compliance • Project timeline
		Mr. Dao Van Chien (Accountant) Mr. Pham Cuong Long (Vice Director)	Phuong Mai Wind Power Joint Stock Company	

		Ms. Pham Tra Giang (CDM Project Manager)	Blue World Vietnam Co., Ltd.	
	2012-06-27	Mr. Dao Van Chien (Accountant) Mr. Pham Cuong Long (Vice Director)	Phuong Mai Wind Power Joint Stock Company	<ul style="list-style-type: none"> • Confirmation of project activity and project title • Confirmation of project participants • Board of Directors approvals • Project Funding • Project agreement • Plant address • Modalities of Communications • LoAs • Organisation chart • Technology • Financial calculations • Baseline • Additionality • Monitoring Plan • EIA Compliance
		Ms. Pham Tra Giang (CDM Project Manager)	Blue World Vietnam Co., Ltd.	
		Mr. Willem Christiaens (Director of Operations)	Blue World Carbon SEA Pte Ltd	
	2012-06-28	Mr. Nguyen Van Ngoc (Vice Director)	Phuong Mai Wind Power Joint Stock Company	<ul style="list-style-type: none"> • Quality Assurance • Project lifespan • Operating procedures /work instructions • Calibration and Training • Archiving of data • Project timeline • Additionality • Financial calculations • Baseline • PoA-DD, specific CPA-DD • Calculation of grid emission factor and emission reductions • Operating procedures /work instructions
		Ms. Pham Tra Giang (CDM Project Manager)	Blue World Vietnam Co., Ltd.	
		Mr. Willem Christiaens (Director of Operations)	Blue World Carbon SEA Pte Ltd	

2.3 Resolution of Outstanding Issues:

The objective of this phase of the validation is to resolve any outstanding issues (issues that require further elaboration, research or expansion) which need be clarified prior to TÜV Rheinland's positive conclusion on the PoA design. In order to ensure transparency a validation protocol is customized for the programme. The protocol shows in transparent manner criteria (requirements), means of validation and the results from validating the identified criteria. The validation protocol serves the following purposes:

- It organizes, details and clarifies the requirements a CDM PoA is expected to meet CDM requirements;
- It ensures a transparent validation process where the validator will document how a particular requirement has been validated and the result of the validation.
- It ensures that the issues are accurately identified, formulated, discussed and concluded in the validation report.
- It ensures the determination of achieving credible emission reductions from the PoA.

The validation protocol consists of three tables. The different columns in these tables are described in the figure below. The completed validation protocol for this PoA is enclosed in Appendix A to this report.

Findings established during the validation can either be seen as a non-fulfillment of CDM criteria or where a risk to the fulfillment of PoA objectives is identified. Corrective action requests (CAR) are issued, where:

- Mistakes have been made with a direct influence the ability of the programme to achieve on PoA results like real, measurable, verifiable and additional emission reductions;
- CDM and/or methodology specific requirements have not been met; or
- There is a risk that the programme would not be accepted as a CDM PoA or that emission reductions will not be certified.

A request for clarification (CL) may be used where additional information is needed to fully clarify an issue.

A forward action request (FAR) is raised during validation to highlight issues related to programme implementation that require review during the first verification. FARs shall not relate to the CDM requirements for registration.

Validation Protocol Table 1: Validation requirements for PoA DD				
Checklist Question	Reference	Means of Validation (MoV)	Comment	Draft and/or Final Conclusion
The various UNFCCC requirements as specified in the VVS are linked to checklist questions the programme should meet. The checklist is organized in different sections, following the logic of the VVS.	Gives reference to documents where the answer to the checklist question or item is found.	Explains how conformance with the checklist question is investigated. Examples of means of validation are document review (DR) or interview (I). N/A means not applicable.	The section is used to elaborate and discuss the checklist question and/or the conformance to the question. It is further used to explain the conclusions reached.	This is either acceptable based on evidence provided (OK), or a corrective action request (CAR) due to non-compliance with the checklist question (See below). A request for clarification (CL) is used when the validation team has identified a need for further clarification.

Validation Protocol Table 1: Validation requirements for g-CPA DD				
Checklist Question	Reference	Means of Validation (MoV)	Comment	Draft and/or Final Conclusion
The various UNFCCC requirements as specified in the VVS are linked to checklist questions the generic CPA should meet. The checklist is organized in different sections, following the logic of the VVS.	Gives reference to documents where the answer to the checklist question or item is found.	Explains how conformance with the checklist question is investigated. Examples of means of validation are document review (DR) or interview (I). N/A means not applicable.	The section is used to elaborate and discuss the checklist question and/or the conformance to the question. It is further used to explain the conclusions reached.	This is either acceptable based on evidence provided (OK), or a corrective action request (CAR) due to non-compliance with the checklist question (See below). A request for clarification (CL) is used when the validation team has identified a need for further clarification.

Validation Protocol Table 3 & Table 4: List of Requests for Corrective Action (CAR) and Clarification (CL) on the PoA DD and g-CPA DD respectively.			
Draft report clarifications and corrective action requests	Ref. to checklist question in table 2	Summary of PoA owner response	Validation conclusion
If the conclusions from the draft Validation are either a CAR or a CL, these should be listed in this section.	Reference to the checklist question number in Table 2 where the CAR or CL is explained.	The responses given by the project participants during the communications with the validation team should be summarized in this section.	This section should summaries the validation team's responses and final conclusions. The conclusions should also be included in Table 2, under "Final Conclusion".

Table 5: List of forward action requests (FARs)			
FAR number	Reference	Summary of PoA owner response	Validation team conclusion
Forward action request (FAR) to be raised during validation to highlight issues related To PoA implementation that requires review during the first verification. FARs Shall not relate to the CDM requirements for registration.	Reference to the checklist question number in Table 2 where the CAR or CL is explained.	The responses given by the project participants during the communications with the validation team should be summarized in this section.	This section should summaries the validation team's responses and final conclusions. The conclusions should also be included in Table 2, under "Final Conclusion".

Figure 1. Validation protocol tables

2.4 Internal Quality Control:

The final validation report underwent a technical review by a qualified independent reviewer before requesting registration of the PoA. The technical review was performed by a technical reviewer qualified in accordance with TÜV Rheinland's qualification scheme for CDM validation and verification that meets the criteria of EB guidelines for qualification.

2.5 Validation Team:

Validation Team			Type of Involvement						
Full name	Affiliation TÜV Rheinland	Appointed for Sectoral Scopes (Technical Areas)	Supervising the work	Desk review	Site Visit + Interview	Report and protocol Writing	Technical Expert Input	Reporting Support	Technical Reviewer
Ms. Nelly Yong Tau Lan	Malaysia	1, 5, 11, 12, 13	X	X	X		X		
Mr. Truong Le Tien Dung	Viet Nam	1		X	X	X	X		
Dr. Daniel Armin Waterkamp	Viet Nam	N/A		X	X	X			
Ms. Nguyen Hong Ngoc Trang	Viet Nam	N/A		X	X			X	
Dr. Lixin Li	China	1, 2, 3, 4							X

3. Validation Findings:

The findings of the validation are stated in the following sections. The validation criteria (requirements), the means of validation and the results from validating the identified criteria are documented in more detail in the validation protocol in Appendix A.

The final validation findings relate to the PoA design as documented and described in the revised and resubmitted PoA design documentation and g-CPA design documentation.

3.1 Approval and Participation:

3.1.1 Letter of Approval:

Validation Opinion:

VVS paragraph 38 to 61, 186

According to the PoA-DD, the proposed programme is a bilateral CDM PoA which involves 2 project participants: Blue World Vietnam Co., Ltd. from Viet Nam which is the host party and Blue World Carbon SEA Pte Ltd which is from the Annex 1 country, Netherlands

Blue World Vietnam Co., Ltd. acts as the coordinating / managing entity of the PoA. The host party, i.e. Viet Nam meets all relevant participation requirements in CDM.

The below table summarizes the project participants and parties involved. The validation team received the Host party letter of approval from the Host country project participant i.e. CME of the PoA /P3/. The Annex 1 country (Netherlands) LoA has also been received from the project participants /P4/. The Validation team does not doubt the authenticity of the LoAs as supported by background investigation described in below table. The LoAs are therefore regarded as valid and meet the CDM requirements.

The Validation Team can confirm that issued LoAs from host and annex-1 party refers to the precise proposed project title as in the PoA DD. The Validation Team also confirms that the project participants are listed in tabular form in section A.4 of the PoA DD and that information given is consistent with the contact details provided in Appendix 1 of the PoA DD. The letter of approvals were also found to be unconditional with respect to para 39 (a) to (d) of VVS, ver 03 /B01/. Hence the LoAs are in accordance with paragraphs 41 - 43 of VVS, ver 03. The LoAs are checked and found to be in compliance with the CDM requirements including requirements of PoA vide § 170, 172 to 174 of annex 2 of EB 70 /B03/.

Project participants	Blue World Vietnam Co., Ltd.	Blue World Carbon SEA Pte Ltd
Parties involved	Viet Nam (Host)	Netherlands (Annex I)
APPROVAL	Ministry of Natural Resources And Environment of Viet Nam, Viet Nam National Steering Committee For UNFCCC & Kyoto Protocol, Department of Meteorology, Hydrology & Climate Change	Ministry of Infrastructure and the Environment – Climate Change, Enterprises and International Affairs
LoA received	Yes	Yes
Date of LoA	28/08/2012	25/09/2012
Reference to document	72/2012/DMHCC-BCD	2012ANL736
LoA received from	Viet Nam National Steering Committee for United Nations Framework Convention on Climate Change and Kyoto Protocol (Public Organization)	Climate Change, Enterprises and International Affairs (Public Organization)
Validation of authenticity	Yes. The received LoA was compared with LoAs of those registered CDM projects which have the same DNA. The LoAs were compared on the alignment, the standard format and signatory of the person who issued the letter. The authenticity of the letter of approval issued by Viet Nam DNA /3/ has been further cross-checked by referring web site http://www.noccop.org.vn/modules.php?name=Airvariable_Projects&file=index&opcase=viewprocat&pro_cate_id=81&menuid=96	Yes The received LoA was compared with LoAs of those registered CDM projects which have the same DNA. The LoAs were compared on the alignment, the standard format and signatory of the person who issued the letter. The authenticity of the letter of approval issued by Dutch DNA /P4/ has been further cross-checked by referring web site http://www.agentschapnl.nl/content/overview-issued-written-approvals
Validity of LoA	Yes	Yes
PARTICIPATION		
Party is party to Kyoto Protocol	Yes, ratified since 25 September 2002	Yes, ratified since 31 May 2002
Voluntary participation	Yes	Yes
Diversion of official development aid towards host country	No indication*	No indication*
Project contribution to Sustainable Development	Yes	Not applicable

The validation team confirms that the information related to the LoAs as listed and described in above table is authentic. The validation team has confirmed the same by checking the DNA websites / and email communication with the DNA personnel /P16/. All PoA participants listed in tabular form of the PoA-DD and gCPA-DD have obtained the letter of approval from their respective DNA.

Following the “Guidelines how to process the PoA in Viet Nam” in December 2009² /P12/ from DNA Viet Nam, the CME of the PoA needs to get the host country LoA for whole PoA. CME is not required to get separate LoA for each CPA further included in the PoA. It is required that CME shall notify to DNA on any change on PoA. /P12, page 9/

The document submitted (i.e. “Guidelines how to process the PoA in Viet Nam” in December 2009 from DNA Viet Nam /P12/) has been sourced from the official website of the DNA of Viet Nam. The document is currently the only document issued by DNA Viet Nam in relation to the requirements for PoA. During the course of validation of PoA, the validation team checked the web page and the linked documents and confirmed that separate LoA is not required for inclusion of each CPA.

*Validation of ODA

According to Section A.7., Appendix 2 of the PoA-DD and the on-site interview with the representative /I01/ from Blue World Vietnam Co., Ltd., no public funding will be received. A declaration letter from CME, Blue World Vietnam Co., Ltd. dated 21/06/2012 /P10/ confirming there is no public funding received from an Annex 1 country has been provided.

3.1.2 Modalities of Communications:

The project Modalities of Communication (MoC) /P5/ was received from the CME by email dated 10/10/2012. As required in Procedures for Modalities of Communication between Project Participants and the Executive Board, the Validation Team has verified the names of authorised signatories for future communication related to the corresponding scope of authority with UNFCCC from the Host country and Annex 1 project participant. This has also been confirmed by a written confirmation (email) from the coordinating/managing entity /P11/. The Validation Team concludes that the signatory and contact details on the MoC are authorized and credible and hence requirement of § 53, VVS ver 03 is met. The assessment of § 53, VVS ver 03 is done by referring to § 54(a) of VVS ver 03. The MoC has been directly received from the CME by email dated 10/10/2012, hence requirement of § 55, VVS ver 03 is met.

Requirement of MOC	Criteria fulfilled	Determination by the validation team
Is the focal point identified	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The coordinating and management entity Blue World Vietnam Co., Ltd. has been appointed sole focal point for all scopes of authority for the PoA.
Is the MOC signed by all project participant (including focal point identified entity/personal)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The MOC has been signed by all project participants, Mr. Joost Willem van Acht on behalf of the coordinating and management entity Blue World Vietnam Co., Ltd. and Mr. Joost Willem van Acht and Mr. Wilhelmus Gerardus Joseph Christiaens on behalf of Blue World Carbon SEA Pte Ltd. Through interview with respective signatories and by review of the company registration documentation the validation team was able to confirm that signatories are duly authorized to do so on behalf of their respective entities.
Is the written confirmation obtained by the PP's stating the authorization,	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Through interview with respective signatories and by review of the company

² http://www.noccop.org.vn/images/article/PoA%20CDM_a49.pdf

specimen signatures and personal details, employment status are valid and accurate?		registration documentation the validation team was able to confirm that authorization, specimen signatures and personal details, employment status that are listed in the MOC are valid and accurate.
Is MOC received by the validation team from the PP with whom DOE has the contractual relationship?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The MOC has been received through official email dated 10/10/2012 from the project participant with whom the DOE has the contractual relationship (Blue World Carbon SEA Pte Ltd

The validation team confirms that the latest applicable MOC template has been employed by the project participants. The MOC has been received from the DOE's contractual project participant /P11/. All personal who have duly signed the MOC have been confirmed by written communication with the PoA proponent regarding their personal identity, specimen signatures and employment status /P11/.

3.2 Programme of Activities Design Document:

Validation Opinion:

VVS paragraph 62, 63

The validation team validated that the provided PoA-DD, generic CPA-DD and specific CPA-DD /P1/, /P2/ are based on the currently valid PoA-DD template /B04/ and CPA-DD template /B05/. Relevant information was provided by the Managing entity and/ or project participants in the applicable PoA sections. The validation team confirms that the guidelines for the completion of the PoA documents (as contained in the PoA DD guideline /B06/ and /B07/) in their most recent version have been followed.

3.3 Programme Description:

Validation Opinion:

VVS paragraph 64 to 69, 189, 193

The objective of the "BWC Wind Farm Power Programme of Activities in Viet Nam" (hereafter referred to as the "PoA") is promoted by the Coordinating and Managing Entity (CME) "Blue World Vietnam Co., Ltd.". The programme aims to develop a platform for overcoming institutional, financial and structural hurdles for the construction of wind farm power projects in Viet Nam.

Based on the document review and based on onsite visit interview with the CME, relevant stakeholders and confirmation from local expert and DNA Viet Nam /P16/, the validation team could confirm that there are no mandatory regulations on the development of wind farm power projects in Viet Nam, including development of the same as PoA. Validation team confirms that this PoA is a voluntary co-ordinated action by the CME. This has been cross checked by the validation team via website: <http://vbqppl.moj.gov.vn/vbqp/en/Pages/ssearch.aspx?s=hydropower&t=0>, Ministry of Justice's Portal, Department of Information Technology - Ministry of Justice (www.moj.gov.vn)

The emission reductions at the CPA level would occur due to implementation of component project activities (CPAs) i.e. the installation of a new (Greenfield) wind power project supplying electricity either to the grid i.e. the Vietnam National Electricity Grid. Review of PoA DD /P2/ reveals one possible type of CPAs that are eligible for inclusion under the PoA:

- (i) the installation of a new (Greenfield) wind power project

The measure involves GHG emission reduction due to displacement of grid electricity by the CPAs of the PoA. The grid electricity is predominantly generated by utilizing fossil fuel fired power plants. Each CPA of the programme involves implementation of wind power project/s and supplying electricity either to the grid i.e. the Vietnam National Electricity Grid. As per the PoA DD,

there is no fossil fuel consumption by the CPAs of the PoA at their project site, hence there is no project emission. The CPAs of the PoA shall apply methodology ACM0002 Version 13.0.0. By onsite visit and review of PoA DD, it is confirmed that CPAs of the PoA shall utilize new equipment; hence leakage is not applicable as per the applied methodology. Review of PoA DD /P02/ reveals that confirmation that technology is not transferred from any other site is one of eligibility criteria. Hence the validation team confirms that no leakage shall be applicable of the CPAs of the PoA.

As per the PoA DD /P02/, the start date of the PoA in the PoA-DD /P02/ is 13/06/2012, which is the date of publication of the PoA-DD for global stakeholder consultation (see table below). The length of the PoA is 28 years. This is inline with §197 of VVS ver 03. In the PoA DD /P02/, it has been confirmed that no CPA shall be applicable for the inclusion in the PoA if the start date is before the start date of the PoA. This is in line with the §193 of annex 3 of EB 70. Validation team based on above confirms the compliance of §189 of VVS ver 03 /B01/.

It is TÜV Rheinland validation team opinion that the start date of the PoA is documented as below:

The start date of the PoA	Justification of and evidences (references) on the start date of the PoA
13/06/2012	The date when the CDM-PoA-DD is first published for global stakeholder consultation. (http://cdm.unfccc.int/ProgrammeOfActivities/Validation/DB/W859BW52MFVF7NGTON5Q8L4647QXEA/view.html)

The start date of the PoA	Expected PoA operational lifetime
13/06/2012	28 years

From the onsite visit interviews /I-01/ and desk review of PoA-DD /P2/ and other associated documents, it is revealed that this programme of activities does not involve any ODA funding. Thus, the validation team considers that no ODA funding from any Annex 1 country has been involved under this programme. This is further substantiated by a confirmation provided by the CME /P10/.

The validation team was also able to confirm that in the absence of the CDM, the current regulations in Viet Nam would not be changed and the CPAs under the PoA could not be launched and that the PoA implementation would contribute towards sustainable development in Viet Nam.

Confirmation that the PoA implementation would contribute towards sustainable development in Viet Nam is checked and confirmed by review of LoA from host country /P3/.

Utilization of the wind power in the baseline scenario:

The scenario existing prior to the start of the implementation of the proposed PoA is electricity in Vietnam which is generated mainly from fossil fuels and is solely distributed to consumers via the unique National Electricity Grid. The wind power energy is not popular in Vietnam and the majority of electricity supplied to the Vietnamese National Electricity Grid is generated from non-renewable fossil fuel resources, which is reflected in grid emission factor of 0.5751 tCO₂/MWh /B17/, /B18/. The CPAs under this PoA will utilize the wind power to generate electricity supplied to the grid to replace partly power generation by fossil fuel thermal plants in entire country and will therefore result in a reduction in greenhouse gas emissions.

Herewith, the Validation Team summarizes major changes between webhosted PoA-DD and the final version of PoA-DD which was submitted for registration as follows:

Subject	Webhosted PoA-DD /P01/	The final version of the PoA-DD /P02/
PoA-DD, gCPA-DD templates (project title / participants involved/ project location /project	BWC Wind Farm Power Programme of Activities in Viet Nam	Remains unchanged

technology etc.)		
Methodologies and tools applied (scope and version numbers)	ACM0002 version 13.0.0 /B04/	Remains unchanged
CER calculations (formula applied/ amount of emission reduction)	Not Applicable	Not Applicable
Additionality: (Benchmark / input values/analysis type/project start date/IRR or NPV values etc.)	<p>Demonstrated & defined as one of the eligibility criteria, as follows: Additionality for the CPAs is demonstrated by applying benchmark analysis. The selected financial indicator is equity IRR.</p> <p>Eligibility criteria for inclusion of a CPA in the PoA: The additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have not yet been considered.</p>	<p>Additionality approach remains unchanged</p> <p>Eligibility criteria for inclusion of a CPA in the PoA: - The additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have been updated - The starting date of the PoA is updated - “The specifications of technology / measure including the level and type of service performance specifications including compliance with testing/certifications” is updated as eligibility criteria</p>
Monitoring (parameters frequency) /	EG _{facility,y} : Quantity of net electricity supplied to the grid as a result of the implementation of the CDM project activity in year y	Remains unchanged
Crediting period (type / start date)	01/09/2012 or the registration date, whichever later	13/06/2012, which is the date of publication of the PoA-DD for global stakeholder consultation
<p>Please refer to Appendix A of this report for details of each change between webhosted POA-DD and webhosted real case CPA-DD and the final POA-DD and the final real case CPA-DD for submission. The Validation Team has carried out the validation process based on the Webhosted POA-DD, and the real case CPA-DD and raised CARs/CLs against the project by issuing the validation protocol.</p> <p>With the updated information and corrections done on the final POA-DD, and the final real case CPA-DD, the PP has addressed all the CARs /CLs that were raised by the Validation Team.</p> <p>It is concluded that the Validation Team has reviewed the project in line with the VVS (version 03.0) and all the evidence, corrections, justifications and updating done on the final POA-DD and the real case CPA-DD with respect to CARs /CLs raised are accepted and closed by the Validation Team, issuing the positive validation opinion for project registration.</p>		

TÜV Rheinland validation team considers the description of the PoA contained in the PoA-DD to be complete and accurate. The PoA-DD complies with the relevant methodology, tools, forms and guidance at the time of PoA-DD submission for registration.

3.4 Eligibility Criteria for CPA Inclusion

Validation Opinion:

VVS paragraph 149, 185, 196

According to VVS paragraph 196, *the DOE shall assess the eligibility criteria for inclusion of a CPA in the PoA in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”, Version 02.0, EB 70, Annex 5 /B14/.*

Review of PoA DD /P02/ and onsite visit interview with representatives of CME reveals that the CME of the PoA employs clear and unambiguous criteria for the inclusion of the CPAs. The eligibility criteria have been stated and validation team confirms that the eligibility criteria are in line with requirement of para 16, annex 5 of EB 70 /B14/. Additionality and applicability of the applied methodology are the eligibility criteria as per the PoA DD /P02/, which is deemed appropriate and acceptable to the validation team. The eligibility criteria will be checked at the CPA level by the CME and shall be confirmed by the DOE before inclusion of the CPAs in the PoA.

The following are the summary of the validation team’s opinion for the eligibility criteria assessed in the PoA-DD

Eligibility Criteria No.	Eligibility criteria description	Documentation to substantiate compliance	Validation opinion – PoA-DD level (Assessment by the Validation team)
(a)	The CPA shall be located within the geographical territory of Viet Nam.	<p>One of the following documents shall be provided:</p> <p><input type="checkbox"/> Declaration from the CPA implementer confirm that the boundary of the implemented CPA is within the geographical territory of Viet Nam and including information regarding geographic reference (latitude and longitude), name and address of the CPA.</p> <p><input type="checkbox"/> Investment license of each CPA issued by Vietnamese local authorities.</p> <p><input type="checkbox"/> The location of each CPA will be indicated in the approved FSR and/or the Approval of FSR by the local authorities</p> <p><input type="checkbox"/> The EIA’s approval for each CPA</p>	<p>OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (a)</p> <p>The CME has already indicated that the geographic boundary of a CPA is within Viet Nam, consistent to the PoA geographic boundary</p>
(b)	Confirmation that the CPA is not registered or being registered as a stand-alone CDM project outside of this PoA, a bundled CDM Project Activity or another registered PoA.	<p>One of the following documents shall be provided:</p> <p><input type="checkbox"/> Declaration from the CPA Implementer confirming that the project is not registered or in the process of being registered as a stand-alone CDM</p>	<p>OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies</p>

	The CPA shall not lead to double counting of emission reductions or other emission trading schemes.	<p>project, outside of the PoA, a bundled CDM Project Activity or another registered PoA. And the CPA shall not lead to double counting of emission reductions or other emission trading schemes.</p> <p>And:</p> <p><input type="checkbox"/> Confirmation described in the CPA-DD that states that the project is not registered or in the process of being registered as a stand-alone CDM project, outside of the PoA.</p> <p><input type="checkbox"/> Confirmation check by reviewing the website of the UNFCCC/DNA or other relevant websites.</p> <p><input type="checkbox"/> Geographic coordinates information of each CPA</p>	<p>For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (b). CME considers methods to avoid double counting.</p> <p>(i) Declaration from CPA Implementer, and</p> <p>(ii) Confirmation check from CME is considered sufficient to address this issue.</p>
(c)	The specifications of technology/measure including the level and type of service, performance specifications including compliance with testing/certifications;	<p>Any following documents shall be provided:</p> <p><input type="checkbox"/> Performance guarantee for each CPA from technology/equipment providers, specifying specifications of technology/measure including the level and type of service, performance specifications including compliance with testing/certifications;</p> <p><input type="checkbox"/> Technical specification data sheets of each CPA from technology/equipment providers, specifying specifications of technology/measure including the level and type of service, performance specifications including compliance with testing/certifications;</p> <p><input type="checkbox"/> Feasibility Study / Project Proposal of each CPA that describes the project technology</p>	<p>OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (c)</p> <p>CME considers the technology/ measures to be applied in CPA(s). Separate Feasibility Study is required for each CPA to indicate transparently the specification of technology / measure used in the CPA.</p>
(d)	The start date of the CPA shall be confirmed to be on or after the start date	<p>One of the following documents shall be provided:</p> <p><input type="checkbox"/> In case available, the</p>	<p>OK, this is in line with the requirement defined in the Standard For</p>

	of the PoA (as the date of publication of the PoA-DD for global stakeholders consultation, i.e. 13/06/2012)	<p>earliest signed equipment or (sub) contractor agreement with a total contract value that is significant to the project activity (the date of signing the purchase order by CPA Implementer shall constitute the starting date of the CPA).</p> <p><input type="checkbox"/> Declaration of from the CPA Implementer that no contracts have been signed before the start date of the PoA (i.e. 13/06/2012).</p>	<p>Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (d)</p> <p>CME considers start date of CPA in compliance with Paragraph 193 of VVS: “The DOE shall confirm that the start date of any CPA is on or after the start date of the PoA”.</p> <p>The start date of the PoA is determined in PoA-DD as 13/06/2012, i.e. the date the PoA was published for GSC. The determination of start date in PoA-DD is in line with Paragraph 159 (b) of Clean Development Mechanism Project Standard (version 02.0), EB 70, Annex 2 /B03/ and Glossary of CDM Terms, Version 07.0, EB 70, Annex 7 /B12/</p>
(e)	The CPAs shall meet the applicability and other requirements of the methodology ACM0002, version 13.0.0	As described in section E.2 of the PoA DD, the CPA shall meet relevant requirement of the meth and the required document shall be supplied to the DOE at the time of inclusion. Applicability of the methodology shall be assessed at in the specific CPA-DD.	<p>OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (e)</p> <p>For the PoA-DD, generic CPA-DD, methodology ACM0002, version 13.0.0 is selected to apply. CME consider the applicability criteria of ACM0002, version 13.0.0 in section B.3 of PoA-DD. Details of validation opinion will be provided in section 3.7.</p>
(f)	Demonstrate the	Additionality must be	OK, this is in line with the

	compliance with the additionality requirements stated on section D.5 of each CPA-DD using the methodological tool “Tool for the demonstration and assessment of additionality” (Version 6.1.0).	assessed by the CME and relevant supporting documents provided by the CPA to the CME.	requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (f) The additionality of each CPA will be demonstrated in section D.5 of each CPA-DD. This is in line with EB70 Annex 5 paragraphs 7 and 10 regarding the demonstration of addiitonality in the PoA and its CPAs. The detailed assessment of additionality is elaborated in Section 3.8 of this report.
(g)	The CPA shall conduct a local stakeholder consultation and Environmental Analysis (if mandated by law) at CPA level. This shall be carried out prior to the inclusion.	One of the following document shall be provided: <input type="checkbox"/> Meeting minutes and other related documents of the local stakeholder consultation. If law / regulations mandate environmental analysis: <input type="checkbox"/> Copy of environmental analysis report of each CPA. If there is no law / regulation to mandate environmental analysis: <input type="checkbox"/> Declaration from CPA implementer regarding applicable laws for the CPA and explanation why environmental analysis is not required.	OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (g) According to section F of the PoA-DD, local stakeholder consultation will be held in CPA level. Separate copy of environmental analysis report is required for each CPA to address environmental impact for the CPA. This is in line with paragraphs 199, 200 and 201 of VVS.
(h)	Confirmation on involvement of public funding or ODA from Annex I Parties in CPA.	One of the following document shall be provided: <input type="checkbox"/> Declaration from the CPA Implementer regarding the	OK, this is in line with the requirement defined in the Standard For Demonstration of

		<p>no involvement of public funding or ODA from Annex I Parties.</p> <p>And:</p> <p><input type="checkbox"/> Confirmation in the CPA-DD regarding no involvement of public funding or ODA from Annex I Parties.</p> <p>or:</p> <p><input type="checkbox"/> In case of public funding, an affirmation/confirmation/declaration that such public funding does not result in diversion of ODA from Annex I Parties.</p>	<p>Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (h)</p> <p>CME considers the method to handle any public funding from Annex I parties. Declaration letter from CPA Implementer shall be provided to address this issue.</p>
(i)	The plant must be connected to Viet Nam National Electricity Grid.	<p>Any of the following documents shall be provided:</p> <p><input type="checkbox"/> Feasibility Study / Project Proposal of each CPA that describes the project technology.</p> <p><input type="checkbox"/> In case available, the connection agreement between the grid company and CPA implementers.</p>	<p>OK, this is in line with the requirement defined in the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, paragraph 16 (i)</p> <p>The criterion set by the CME to identify the target group CPAs to be included to the PoA, i.e. Viet Nam National Electricity Grid connected wind power plant. This is inline to the applied methodology ACM0002, version 13.0.0. /B08/</p>
(j)	Where applicable, the conditions related to sampling requirements for a PoA in accordance with the approved guidelines/standard from the Board pertaining to sampling and surveys;	Not applicable for this PoA	<p>Paragraph 16 (j) of Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/ is not applicable for the PoA.</p>
(k)	Where applicable, the conditions that ensure	Not applicable since this PoA is not applying a small	The PoA will not apply a small scale methodology

	that every CPA in aggregate meets the small-scale or microscale threshold criteria and remains within those thresholds throughout the crediting period of the CPA;	scale methodology.	therefore this is not applicable.
(l)	Where applicable, the requirements for the debundling check, in case CPAs belong to small-scale (SSC) or microscale project categories.	Not applicable for this PoA	The CPA neither is a small-scale (SSC) nor microscale project categories. Therefore this is not applicable.
The CPAs shall meet additional criteria as below in case relevant:			
(m)	The CPA implementer is aware of its participation in the PoA and has provided a declaration to confirm/accept relevant terms and conditions in relation to inclusion in the PoA	The following document shall be provided: <input type="checkbox"/> Declaration from the CPA Implementer confirming its participation in the PoA and affirmation of relevant terms and conditions.	OK. This is to secure the participant in PoA of CPA implementor and to avoid double counting which may lead to double accounting of emission reductions under CDM or other emission trading schemes. This complied with the VVS requirement paragraph 186, including the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/ paragraph 19(d)
(n)	The CPA implementer shall be duly registered by the Vietnamese authorities prior to inclusion	The following document shall be provided: <input type="checkbox"/> Business license of the CPA Implementer issued by Vietnamese local authorities.	OK, this is in line with the host country requirement. The business license of the CPA Implementer issued by the Vietnamese local authorities is considered to be valid and accepted by the validation team
(o)	The CPA shall be in conformance to statutory requirements of Viet Nam.	One of the following documents shall be provided: <input type="checkbox"/> Business license of the CPA Implementer issued by Vietnamese local authorities. <input type="checkbox"/> The approval document of Environmental Impact	Same as Item (n) above. Separate approval document of environmental analysis report is required for each CPA to address environmental impact for each CPA. This is in line

		Assessment (EIA) Report of each CPA by Vietnamese local authorities. <input type="checkbox"/> The investment license of each CPA approved by Vietnamese local authorities.	with paragraphs 199 and 200 of VVS.
(p)	Confirmation on the crediting period of the CPA which shall not exceed the length of the PoA (28 years) regardless of the time of inclusion of CPA in the PoA	Confirmation described in the CPA-DD that states that the crediting period of the CPA shall not exceed the length of the PoA.	OK, this is in line with the requirement defined in the paragraph 197 of VVS.
(q)	Energy generating equipment is not transferred from another activity	The following document shall be provided <input type="checkbox"/> Confirmation letter from CPA implementer that the energy generating equipment is new and has not been transferred from another activity.	OK, this in line with the requirements stated in ACM0002, version 13.0.0 /B08/
(r)	When establishing the baseline scenario, project participants shall take into account the national and/or sectoral policies which increase GHG emissions (also referred to as type E+) and which decrease GHG emissions (also referred to as type E-). The impact of these policies shall be assessed and addressed in accordance with the relevant guidance provided in the Project Standard for such national and/or sectoral policies.	<input type="checkbox"/> Verifiable literature review prepared by the CME or credible third party (e.g. government agency, Non-Government Organizations, law firms) to take into account the national and/or sectoral policies which increase GHG emissions (also referred to as type E+) and which decrease GHG emissions (also referred to as type E-). The impact of these policies shall be assessed and addressed in accordance with the relevant guidance provided in the Project Standard for such national and/or sectoral policies. And: <input type="checkbox"/> Information described in the CPA-DD how the impact of these factors has been considered for the CPA.	OK, this is in line with the requirement defined in the Clean Development Mechanism Project Standard (version 02.1), EB 70, Annex 2 /B03/, paragraphs 43-45, 142. CME considers the national and/or sectoral policies which increase GHG emissions (also referred to as type E+) and which decrease GHG emissions (also referred to as type E-). The impact of these policies shall be assessed and described in the CPA-DD.
(s)	The CPA shall be a	Any of the following	OK, this in line with the

	greenfield on shore or off shore wind power plant (new power plant at a site where no renewable power plant was operated prior to the implementation of the project activity).	documents shall be provided: <input type="checkbox"/> Feasibility Study / Project Proposal of each CPA that describes the project technology.	requirements stated in ACM0002, version 13.0.0 /B08/
(t)	The plant shall be a newly built plant and must not involve capacity addition, retrofitting or modifying of an existing facility for renewable energy generation.	Any of the following documents shall be provided: <input type="checkbox"/> Feasibility Study / Project Proposal of each CPA that describes the project technology.	OK, this in line with the requirements stated in ACM0002, version 13.0.0 /B08/

Requirement of the methodology ACM0002, version 13.0.0	Documentation to substantiate compliance	Means of Validation
<p>The CME shall describe transparently and justify in the CDM-PoA-DD which CPAs are regarded to be of the same type. CPAs shall not be regarded to be of the same type if one of the following conditions is different:</p> <p>(a) The project activity with regard to any of the following aspects:</p> <p>(i) Renewable power generation technology;</p> <ul style="list-style-type: none"> • Hydro-power plant/unit; <ul style="list-style-type: none"> ○ Run-of-river reservoir; ○ Accumulation reservoir; • Wind power plant/unit; • Geothermal power plant/unit; • Solar power plant/unit; <ul style="list-style-type: none"> ○ Photovoltaic; ○ Heat concentration; • Wave power plant/unit; • Tidal power plant/unit; • Combination of any of the above; <p>(ii) Project activity type:</p> <ul style="list-style-type: none"> • Greenfield; • Capacity addition; 	<p>The PoA is only applicable to the CPA project scenario that is defined in section A.6, which is the installation of a greenfield grid-connected wind power plant. No other technologies are applicable for inclusion under this PoA. Hence, all CPAs are regarded to be of the same type (i.e. Greenfield wind power plant/unit). There is only legal and regulatory framework (including legal regulations and promotional policies) applying for this PoA.</p> <p>The below conditions shall be specify at CPA level:</p> <p>(i) Renewable power generation technology;</p> <p><input type="checkbox"/> Wind power plant/unit;</p> <p>(ii) Project activity type:</p> <p><input type="checkbox"/> Greenfield;</p> <p>Any of the following documents shall be provided:</p> <p><input type="checkbox"/> Feasibility Study /</p>	<p>OK, this in line with the requirements stated in ACM0002, version 13.0.0 /B08/</p>

<ul style="list-style-type: none"> • Retrofit of existing plants; • Replacement of existing plants; <p>(b) The legal and regulatory framework;</p> <ul style="list-style-type: none"> • Legal regulations; • Promotional policies. 	<p>Project Proposal of the project that describes the project technology.</p> <p>(b) Any of the following documents shall be provided:</p> <p><input type="checkbox"/> Verifiable literature review prepared by the CME to provide an overview of the legal regulations and promotion policies affecting the CPA and description.</p> <p>OR</p> <p><input type="checkbox"/> Documentary evidences regarding the legal regulations and promotion policies affecting the CPA from credible third party, e.g. law firms, non-government agency, government agency, etc.</p>	
<p>When defining eligibility criteria for CPA inclusion for a distinct type of CPAs, the CME shall consider relevant technical and economic parameters, such as:</p> <p>(a) Technical and economic parameters that are technology specific (e.g. ranges of load factors, sizes of installation, wind speed)</p> <p>(b) Parameters reflecting the investment climate:</p> <ul style="list-style-type: none"> (i) Subsidies or other financial flows; (ii) Tariffs; (iii) Depreciation; (iv) Power purchase agreements; (v) Other parameters determining market circumstances; <p>(c) Ranges of costs (capital investment, operating and maintenance costs, etc.) and revenues (income from electricity sale, subsidies/fiscal incentives, ODA).</p>	<p>As explained above, the CPAs under this PoA are considered to be of one type only, i.e new (greenfield) wind power plants and there is only one legal and regulatory framework for this PoA. Hence, the following shall be considered:</p> <p>(a) Technical and economic parameters that are technology specific (e.g. ranges of load factors, sizes of installation, wind speed): has been considered in section I.A.6 of PoA-DD and A.5 of each CPA-DD.</p> <p>(b) Parameters reflecting the investment climate have been considered in investment analysis</p>	<p>OK, this in line with the requirements stated in ACM0002, version 13.0.0 /B08/</p>

	<p>in section II.B.5 of PoA-DD and D.5 section of each CPA-DD.</p> <p>(c) Since all CPAs under this PoA are regarded to be of one type only, hence, ranges of costs (e.g. capital investment, operating and maintenance costs, etc.) and revenues (e.g. income from electricity sale) have been considered by demonstrate the compliance with the additionality requirements stated on II.B.5 (generic CPA-DD part) and section D.5 of each CPA-DD using the methodological tool “Tool for the demonstration and assessment of additionality” (Version 6.1.0).</p>	
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Noted that the CME does not indicate the installed capacity of CPA as a eligibility criteria for CPA inclusion. The DNA of Viet Nam or the CME of the PoA does not have specific requirements regarding the installed capacity of the CPAs under this PoA. The CPAs will be included in the PoA as long as they meet the above eligibility criteria of the POA. The validation concluded that this is in line with the requirements stated in ACM0002, version 13.0.0 /B08/, the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/, and other relevant regulations.

Furthermore, the validation team has checked the management system document /P6/ of CME and based on this documents and onsite visit interview with personnel involved at the CME end, validation team confirms that the CME has competencies to check the features of potential CPAs of PoA and also have competency to check that each CPA meets all requirements and eligibility criteria before submission to the DOE for the inclusion. Based on above validation team confirms the compliance of § 18 and § 19 of annex 5 of EB 70 /B14/.

Conclusion:

In line with the following paragraphs from the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/ for **development of eligibility criteria**, the validation team concluded that:

- **Paragraph 15 & 16:**
The CME has effectively developed the eligibility criteria for CPA inclusion under PoA according to the listed eligibility criteria in EB 70, Annex 5 (paragraph 16) & has included the eligibility criteria in the PoA-DD. The CME has positively demonstrated the usability of the eligibility criteria to assess the inclusion of the specific CPA (i.e. CPA B12001 – Phuong Mai 1 Wind Farm) in the generic CPA-DD
- **Paragraph 17**
The eligibility criteria are verifiable, as evident via usability demonstration to assess the inclusion of the CPA (i.e. CPA B12001 – Phuong Mai 1 Wind Farm), via review of the corresponding supporting evidences & documentations
- **Paragraph 18**
The eligibility criteria developed are objective and comprehensive to permit the assessment of the CPA inclusion in the PoA
- **Paragraph 19 & 20**
The elements of the management system are assessed in section 3.5 of the validation report as below.
- **Paragraph 21**
The CPA B12001 – Phuong Mai 1 Wind Farm included in the PoA has been positively assessed & confirmed that the eligibility criteria has been fulfilled
- **Paragraph 22**
Since this PoA developed involved only 1 methodology, hence this paragraph is not applicable for further assessment

3.5 Management system

Validation Opinion:

VVS paragraph 186

The CME has demonstrated competencies to check the features of potential CPAs and to ensure that each CPA meets all requirements and eligibility criteria before inclusion in the registered PoA. The CME has developed and implemented a management system for CPA inclusion. The summary of the fulfilment of the management system criteria are explained as follows:

Paragraph 19	Validation Opinion
(a) A clear definition of roles and responsibilities of personnel involved in the process of inclusion of CPAs, including a review of their competencies;	The CME has defined clearly the Organizational structure within BWC (as the CME) for the inclusion of CPAs in the PoA-DD. This is also documented in the “Roles and responsibilities & review of competences of personnel” procedure, QOP 04, Rev A, dated 11/05/2012 /P6/ The validation team considered this to be clearly developed & transparent
(b) Records of arrangements for training and capacity development for personnel;	Staff training arrangement / planning F-T01B, including staff training records, Rev 01, dated 11/05/2012 /P6/ has been established by the CME & the validation team considered this to be adequately developed

(c) Procedures for technical review of inclusion of CPAs;	According to PoA-DD, technical review for inclusion of new CPAs will be carried out by Quality Control & Technical Review Department. This is also being documented in the Technical review procedure for CPA DD, QOP 01, Rev 02, dated 11/05/2012 /P6/ The validation team considered this to be clearly developed & transparent
(d) A procedure to avoid double counting (e.g. to avoid the case of including a new CPA that has already been registered either as a CDM project activity or as a CPA of another PoA);	According to PoA-DD, the CME will seek confirmation of CPA (by means of declaration) and also check any- double counting using public information sources like UNFCCC website data. Documented procedure i.e. Double Counting Avoidance Procedure for CPA DD, QOP 02, Rev 02, dated 11/05/2012 /P6/ is also established & the validation team considered this to be adequately developed
(e) Records and documentation control process for each CPA under the PoA;	According to PoA-DD, a serial numbering system will be implemented that uniquely identifies each CPA through numbers for the CPA and the CPA implementer. This serial numbering system will be used to record baseline and monitoring data on a continuous basis using a database. Documented procedure i.e. a record keeping system for each CPA under the PoA, QOP 03, Rev 02, dated 11/05/2012 /P6/ is also established & the validation team considered this to be adequately developed
(f) Measures for continuous improvements of the PoA management system;	The measures for continuous improvements defined in the Programme of Activities Management System Manual For Blue World Vietnam Version 04, dated 03/09/2012 are acceptable by the validation team as this is also in line with the PDCA cycle concept (Plan-Do-Check-Act concept, defined in ISO 9001 Quality Management System)
(g) Any other relevant elements.	The remaining elements defined in the PoA-DD are additional to the descriptions provided for each of the management system criteria defined above & are found to be deemed appropriate & relevant. This is accepted by the validation team

Conclusion:

The validation team concluded that the CME had clearly demonstrated the elements of the management system for the PoA in the PoA-DD and this complied with the VVS requirement paragraph 186, including the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/ paragraph 19.

3.6 Monitoring Plan

Validation Opinion:

VVS paragraph 131, 132, 133, 198

The validation team was able to assess the monitoring plan defined in the PoA-DD. Conclusion of the assessments is summarised as follows:

- 1) Recording requirements has been defined & confirmed the records will be kept for at least 2 years
- 2) Monitoring & measurements requirements have been defined in the respective procedures such as monitoring procedures, calibration procedure & quality assurance & quality check procedure. The CME has defined in the PoA-DD that each CPA will be verified individually. The CME has defined a transparent system to ensure no double accounting & the status of the verification can be determined for each CPA, via cataloguing of each CPAs
According to the document review in PoA-DD, detailed monitoring procedures, monitoring structure, monitoring items & functions are clearly demonstrated in the PoA-DD which enable the monitoring plan to implemented feasibly
Interview & on site assessment through physical inspection with the project participant & consultant has allowed the validation team to confirm that the monitoring plan defined in the PoA-DD is feasible to be implemented
- 3) The description provided in the PoA-DD /P3/ on the operational and management arrangements was confirmed based on document review and through onsite visit interviews.
- 4) Reporting & verification requirements have been defined
- 5) Responsibility for record maintenance at CPA level has been defined
- 6) Role & responsibility by CME to manage data aggregation, field visits, emission reduction calculation, cross checking CPAs to prevent double counting have been defined in the PoA-DD.
- 7) Monitoring requirements has been identified in accordance with the methodology ACM0002 /B08/ & the corresponding tools
- 8) There is no sampling approach for the verification of the CPAs under the PoA. As per PoA DD /P02/, CME of the PoA shall opt each of the CPA for the verification. Furthermore for the monitoring parameters to be opted by CPAs of the PoA, 100% data will be monitored and no parameters will be monitored on sampling approach. The same has been verified from the PoA DD /P02/.

3.7 Baseline and Monitoring Methodology

3.7.1 Applicability of the selected methodology

Validation Opinion:

VVS paragraph 70 to 81

The proposed PoA & the subsequent CPAs apply the approved baseline methodology ACM0002 version 13.0.0, "Consolidated baseline methodology for grid-connected electricity generation from renewable sources" /B08/, which also refers to the "Tool to calculate the emission factor for an electricity system" /B09/. Its applicability has been justified to the validation team in accordance with the requirements of the methodology. The selected baseline methodology is applicable for the project since the project will generate renewable electricity from wind energy source & displaces the grid electricity. The validation team has performed document review & interview with the project participants. The validation team concludes that the approved methodology has been applied correctly. The summary of the methodology applicability assessment by the validation team are listed as follows:

ACM0002 Applicability Assessment & Validation Opinion:

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
<p>1. <i>This methodology is applicable to grid-connected renewable power generation project activities that</i></p> <p>(a) <i>install a new power plant at a site where no renewable power plant was operated prior to the implementation of the project activity (greenfield plant);</i></p> <p>(b) <i>involve a capacity addition;</i></p> <p>(c) <i>involve a retrofit of (an) existing plant(s); or</i></p> <p>(d) <i>involve a replacement of (an) existing plant(s).</i></p>	<p>Each generic CPA will be a grid-connected renewable power generation project activity that:</p> <p>(a) <i>install a new power plant at a site where no renewable power plant was operated prior to the implementation of the project activity (greenfield plant);</i></p>	<p>One of the following documents could be used:</p> <ul style="list-style-type: none"> ▪ Feasibility Study Report or ▪ Relevant documents (FSR's approval, technical bidding documents, etc.) 	<p>The validation team accepted the justifications since the PoA-DD had defined clearly that for every CPA, it will consist only renewable energy generation units i.e. wind power plants which supplies electricity to the national Viet Nam grid & to identified consumer facility via national grid through a contractual arrangement.</p> <p>This will be cross checked each time for every CPA inclusion stage</p>
<p>2. <i>The project activity is the installation, capacity addition, retrofit or replacement of a power plant/unit of one of the following types: hydro power plant/unit (either with a run-of-river reservoir or an accumulation reservoir), wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit.</i></p>	<p>Each CPA is the installation of single or multiple wind farms power plant.</p>	<p>One of the following documents could be used:</p> <ul style="list-style-type: none"> ▪ Feasibility Study Report or ▪ Relevant documents (FSR's approval, technical bidding documents, etc.) 	<p>The PoA-DD had specified clearly that every CPA will install single or multiple wind farms power plant.</p> <p>This will be cross checked each time for every CPA inclusion stage.</p>
<p>3. <i>In the case of capacity additions, retrofits or replacements (except for wind, solar, wave or tidal power capacity addition projects which use Option 2 on page 10 to calculate the parameter $EG_{PJ,y}$): the existing plant started commercial operation prior</i></p>	<p>Not applicable. CPAs are the new wind farm power plants.</p>	<p>N/A</p>	<p>The PoA-DD had specified clearly that CPAs are new wind farms power plants. Thus, this condition is not applicable to the PoA. This will be cross checked each time for every CPA inclusion stage.</p>

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
<p><i>to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion or retrofit of the plant has been undertaken between the start of this minimum historical reference period and the implementation of the project activity.</i></p>			
<p>4. <i>In case of hydro power plants, one of the following conditions must apply:</i></p> <ul style="list-style-type: none"> <i>• The project activity is implemented in an existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or</i> <i>• The project activity is implemented in an existing single or multiple reservoirs, where the volume of any of reservoirs is increased and the power density of each reservoir, as per the definitions given in the Project Emissions section, is greater than 4 W/m² after the implementation of the project activity; or</i> <i>• The project activity results in new single or multiple reservoirs and the power density of each reservoir, as per the definitions given in the Project</i> 	<p>Not applicable. CPAs are single or multiple wind farms power plants, not hydropower plants.</p>	N/A	<p>The PoA-DD had specified clearly that CPAs are single or multiple wind farms power plants. Thus, this condition is not applicable to the PoA. This will be cross checked each time for every CPA inclusion stage.</p>

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
<i>Emissions section, is greater than 4 W/m².</i>			
<p>5. In case of hydro power plants using multiple reservoirs where the power density of any of the reservoirs is lower than 4 W/m² all of the following conditions must apply:</p> <ul style="list-style-type: none"> ○ The power density calculated for the entire project activity using equation 5 is greater than 4 W/m²; ○ Multiple reservoirs and hydro power plants are located at the same river and where are designed together to function as an integrated project that collectively constitutes the generation capacity of the combined power plant; ○ Water flow between multiple reservoirs is not used by any other hydropower unit which is not a part of the project activity; ○ The total installed capacity of the power units, which are driven using water from the reservoirs with a power density lower than 4 W/m², is lower than 15MW; ○ Total installed capacity of the power units, which are driven using water from 	Not applicable. CPAs are single or multiple wind farms power plants, not hydropower plants.	N/A	The PoA-DD had specified clearly that CPAs are single or multiple wind farms power plants. Thus, this condition is not applicable to the PoA. This will be cross checked each time for every CPA inclusion stage.

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
<i>reservoirs with a power density lower than 4 W/m², is less than 10% of the total installed capacity of the project activity from multiple reservoirs.</i>			
<p>6. The methodology is not applicable to the following:</p> <ul style="list-style-type: none"> ○ Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site; ○ Biomass fired power plants; ○ A hydro power plant that results in the creation of a new single reservoir or in the increase in an existing single reservoir where the power density of the reservoir is less than 4 W/m²; 	Not applicable. The CPAs will not involve switching from fossil fuels to renewable energy sources at the site of the project activity, or biomass fired power plants or a hydro power plant.	N/A	The PoA-DD had specified clearly that CPAs are single or multiple wind farms power plants. Thus, this condition is not applicable to the PoA. This will be cross checked each time for every CPA inclusion stage.
<p>7. In the case of retrofits, replacements, or capacity additions, the methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is "The continuation of the current situation, i.e. to use all power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance".</p>	Not applicable. The CPAs will build newly single or multiple wind farms power plants.	N/A	The PoA-DD had specified clearly that CPAs are single or multiple wind farms power plants. Thus, this condition is not applicable to the PoA. This will be cross checked each time for every CPA inclusion stage.

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
<p>In addition, the applicability conditions included in the tools referred to above apply. Tools below would be applied for CPAs:</p> <ul style="list-style-type: none"> • “Tool to calculate the emission factor for an electricity system”; • “Tool for the demonstration and assessment of additionality” 	<p>The CPAs under this PoA will incorporate this requirement in its applicability conditions.</p>	<ul style="list-style-type: none"> • CPAs of the PoA shall calculate the combined margin emission factor for the grid which the CPAs is connected to at the time of inclusion and that emission factor shall be fixed ex-ante for the CPA. The EF of Vietnamese National Electricity Grid (Grid Company) applied for CPAs under this PoA will be the value that is published officially by DNA Viet Nam available at the time to inclusion. The EF will be qualified step by step based on the “Tool to calculate the emission factor for an electricity system”. The details of EF calculation shown how the conditions of the tool would have been met will be presented in Appendix 4 of each specific CPA-DD. Information about the calculation of the emission factor will be 	<p>Applicability conditions of the “Tool to calculate the emission factor for an electricity system” are demonstrated in the section D.6.1 of specific CPA-DD to calculate the EF for Viet Nam electricity Grid.</p> <p>The applicability conditions of the “Tool for the demonstration and assessment of additionality” are discussed further in the section B.5 of the generic CPA-DD and the section D.5 of the specific CPA-DD to demonstrate the additionality of the proposed project.</p>

Extracted from PoA-DD Section B.3			Means of Validation
Applicability Conditions	Explanation	Documentation provided	
		<p>presented in the specific-CPA-DD. The calculation of the emission factor is explained in appendix 4 of the PoA-DD.</p> <p>(i) The CPAs are the installation of new wind power plant supplying electricity to the Grid.</p> <p>(ii) The CPA electricity system is located in a non-Annex I country – Viet Nam.</p> <p>• “Tool for the demonstration and assessment of additionality”, version 06.1.0 will be applied following the step-wise approach in D.5 section of each specific CPA-DD. The CPAs under this PoA will be located in Viet Nam as a default.</p>	

Remarks: The applicability conditions fulfillment for the Specific CPA case: CPA B12001 – Phuong Mai 1 Wind Farm is demonstrated as part of the eligibility criteria – see the separate validation report prepared for Specific CPA case: CPA B12001 – Phuong Mai 1 Wind Farm, Section 3.4

The project activity produces electricity & supplies to the national grids in Viet Nam which is supplied by several fossil fuel based sources.

All GHG emissions occurring within the CPA boundary as a result of the implementation of the proposed CPA are indicated as the project emissions according to the approved methodology. There will be no other expected GHG emissions which can contribute more than 1 % of the overall expected average annual emissions other than those stated in the approved methodology.

3.7.2 PoA boundary (geographical) / CPA Boundary

Validation Opinion:

VVS paragraph 82 to 87, 191, 192

As per the PoA-DD /P02/ Section A.5, the PoA will be implemented within the physical / geographical boundaries of Viet Nam. It is also stated that National and sectoral policies in the relevant sector are the same within the geographical boundaries of Viet Nam. With regard to this PoA there are no differences in the national or sectoral policies between regions or provinces.

The boundary of the potential / future CPA will be assessed in the context of physical site inspection, interviews & based on supporting evidences & documents submitted for the project design.

PoA-DD has described the CPA boundary in accordance with ACM0002 version 13.0.0 /B08/ which states that *“The spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the CDM project power plant is connected to.”*

In addition to this, it also complies with the requirements stated in the Tool to calculate the emission factor for an electricity system /B09/ which states the followings:

*“A **grid/project electricity system** is defined by the spatial extent of the power plants that are physically connected through transmission and distribution lines to the project activity (e.g. the renewable power plant location or the consumers where electricity is being saved) and that can be dispatched without significant transmission constraints.*

***Connected electricity system** is an electricity system that is connected by transmission lines to the project electricity system. Power plants within the connected electricity system can be dispatched without significant transmission constraints but transmission to the project electricity system has significant transmission constraint”*

The sources and sinks of greenhouse gas identified in the PoA-DD & specific case CPA-DD are deemed appropriate. The project boundary has been clearly determined in accordance with the methodology (see below table). The validation team assessed the appropriateness of the justifications provided for inclusion / exclusion of the source of gas based on the review of feasibility study report, focusing on the project technical descriptions & equipment’s proposed for the project & also based on the validation team experience.

All assumptions, reference documents and relevant local policies and regulations are correctly quoted and referenced in the PoA-DD & specific case CPA-DD. A comprehensive overview about all emissions included in the project boundary is provided in the PoA-DD Section B.3 Part II & specific case CPA-DD Section D.3 for project activity emissions and baseline emissions.

Emissions	GHGs involved	Description
Baseline emissions	CO ₂	Major emission source, which is emitted from the electricity generation by fossil fuel-fired power plants connected to Vietnamese national power grid
	CH ₄	Minor emission sources, which are not included in the baseline
	N ₂ O	Minor emission sources, which are not included in the baseline
Project emissions	CO ₂	Minor emission source For start-up. It can be taken to be negligible.

	CH_4	<i>Minor emission source</i>
	N_2O	<i>Minor emission source</i>
Leakage	--	<i>No leakage emissions are considered as per ACM0002 version 13.0.0</i>

As discussion above, the CME has defined in the PoA-DD that all CPAs which will be included in the PoA are all located in Viet Nam. Based on the local expert & team experience, the validation team could confirm that there are no mandatory regulations on the development of wind power plants in Viet Nam that mandate the CME to implement the proposed PoA or participating project units to undertake the project activity. The implementation of the PoA remains as a voluntary action. This is confirmed by review of email from DNA Vietnam /P16/.

This has been cross checked by the validation team via website: <http://vbqppl.moj.gov.vn/vbpq/en/Pages/ssearch.aspx?s=hydropower&t=0>, Ministry of Justice's Portal, Department of Information Technology - Ministry of Justice (www.moj.gov.vn)

In summary, the project boundary was correctly identified in accordance with the methodology ACM0002 version 13.0.0. All greenhouse gas emissions occurring within the proposed project activity boundary as a result of the implementation of the proposed CDM project activity have been appropriately addressed in the PoA-DD and specific CPA-DD.

The identified PoA boundary, CPA boundary and selected sources of emissions are justified. The validation of the specific CPA did not reveal other greenhouse gas emissions occurring within the proposed CPA boundary as a result of the implementation of the proposed project activity which are expected to contribute more than 1% of the overall expected average annual emission reduction, with respect to the methodology applied.

3.7.3 Baseline Identification

Validation Opinion:

VVS paragraphs 88 to 95, 113 to 115

According to section II of of the ACM0002/Version 13.0.0 /B08/, *“If the project activity is the installation of a new grid-connected renewable power plant/unit, the baseline scenario is the following: Electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”.”*

In the section B.4 Part II of PoA-DD, the following baseline scenario has been determined:

“Electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”

The baseline determination is considered as transparent and reasonable.

The approved baseline methodology applicable to the CPA under PoA - explicit criteria - implicit criteria (e.g. available scenarios, applicability of formulas for BE/PE/LE calculations)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, the baseline scenario is prescribed.
PoA-DD and CPA-DD include all assumptions and data used by project participants	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, all assumptions, and data used by the CME are included in the PoA-DD and CPA-DD.
All the references and documents used are relevant for establishing the baseline scenario	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, all the references, and documents used are relevant for establishing the baseline scenario.
All the references and documents used are correctly quoted and conservatively interpreted in the PoA-DD and CPA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, all references used are correctly quoted and conservatively interpreted in the PoA-DD and CPA-DD.
All relevant policies / regulations considered are listed in the PoA-DD and CPA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, all relevant policies/regulations are considered in the PoA-DD and CPA-DD.
Identified potential baseline scenarios reasonably represent what would/could occur in the absence of the CPA under PoA	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, since this is a new grid connected power plant, the baseline scenario is prescribed.
The baseline scenario selection is appropriate and determined according to the methodology	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, the baseline scenario is prescribed.
The approved methodology used is applicable to the identified baseline scenario	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per section II of the ACM0002/Version 13.0.0, the baseline scenario is prescribed.

The approved baseline methodology has been correctly applied to identify a realistic and credible baseline scenario, and the identified baseline scenario most reasonably represents what would occur in the absence of the proposed CPA under PoA.

All the assumption and data used by the CME are listed in the PoA-DD and specific CPA-DD. Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence and can be deemed reasonable. Relevant national and/or sectoral policies and circumstances are considered and listed in the PoA-DD and specific CPA-DD.

3.8 Additionality

3.8.1 CDM consideration of the PoA

Validation Opinion:

VVS paragraphs 105 to 112, 193, 194

According to paragraph 194 of VVS, *the DOE shall assess prior consideration of the CDM for the PoA applying the provisions of paragraph 107 above mutatis mutandis.*

Because the start date of the PoA is determined in PoA-DD as 13/06/2012, i.e. the date the PoA was published for global stakeholder consultation, the validation team can confirm that the CDM was seriously considered in the decision to implement the PoA. This is in line with requirements in paragraphs 107 and 194 of VVS.

Since the **CPA B12001 – Phuong Mai 1 Wind Farm** has the starting date of 25/12/2012 which is not prior to the PoA webhosting date (i.e. 13/06/2012 to 12/07/2012), hence this CPA and all other

subsequent CPAs being included to the PoA, which will have valid starting date, is automatically have met the requirements of CDM prior consideration.

3.8.2 Additionality of the PoA

Validation Opinion:

VVS paragraphs 101 to 104, 195

The validation team has assessed the additionality of a PoA in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities” /B14/ paragraphs 7, 10 and 13.

The CME has updated the additionality compliance according to the Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 /B14/ - see below:

Paragraph 7. Additionality shall be demonstrated by establishing that in the absence of CDM, none of the implemented CPAs would occur.

Paragraph 10. PoAs that consist of one or more large scale projects as CPAs shall include eligibility criteria derived from all the relevant requirements contained in the additionality section of the large scale methodologies.

Paragraph 13. The CME shall demonstrate that compliance with the additionality-related eligibility criteria set in the PoA design document will ensure that all the relevant additionality-related guidelines, tools or any requirements embedded in the methodologies are met.

Validation opinion:

- According to PoA-DD Section B.1 Part I and Section B.5 Part II, none of the CPA that is implemented under the PoA would occur due to the investment barrier that prevents the CPA from being established, without CDM. The existence of the investment analysis will be demonstrated for each CPA individually at CPA level.

Conclusion:

The validation team concluded that the CME will demonstrate that none of the CPA would be implemented under absence of CDM support. Each CPA is required to demonstrate the existence of an investment barrier. Hence, the claim of the CME, that none of the CPAs under the PoA would occur in absence of CDM is justified. This demonstration is in compliance with § 195 of annex 3 of EB 70 /B01/.

The demonstration of additionality was in accordance with the “Standard For Demonstration of Additionality, Development of Eligibility Criteria and Application of Multiple Methodologies For Programme of Activities, Version 02.0, EB 70, Annex 5 paragraph 7, 10 and 13 /B14/.

3.8.3 Approach for demonstrating additionality of CPA under the PoA

Validation Opinion:

VVS paragraph 101 to 112

The additionality is one of the eligibility criteria for the future CPAs of the PoA, inline with requirement of para 16, annex 5 of EB 70. The CPAs that meet the eligibility criteria for inclusion in the PoA would therefore be deemed additional.

According to the PoA-DD section II.B.5, the additionality of a generic CPA shall be demonstrated according to the methodological tool “Tool for the demonstration and assessment of additionality”, version 06.1.0, EB 69 /B11/.

3.8.3.1 Alternatives:

As per ACM0002/Version 13.0.0, the baseline scenario is prescribed. Therefore, according to Clause 115 of VVS, the identification of alternatives is not necessarily required.

In summary, the baseline scenario of the project activity is identified as following:

Electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid – connected power plants and by the addition of new generation sources, as reflected in the combine margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”

TÜV Rheinland validation team considers the selected baseline is credible and complete.

3.8.3.2 Investment analysis:

The Investment Analysis has been assessed for compliance with the latest version (05) of the Guidelines On The Assessment Of Investment Analysis, Version 05, EB 62, Annex 5 /B15/.

Choice of approach:

According to ACM0002/Version 13.0.0, “Step 3: Investment Analysis”, the project participants have applied a benchmark analysis as per Step 2b of the *Tool for the demonstration and assessment of additionality*/Version 06.1.0 /B11/.

The CPA implementer would select one of two options is equity IRR or Project IRR as the financial indicator compared with appropriate benchmark to determine the financial viability of a generic CPA.

Option 1: Equity IRR

If equity IRR after tax is selected to determine the project financial viability, an appropriate benchmark shall be determined at the time when a generic CPA is being included into the PoA. The selected benchmark shall be in line with the requirements of the methodological tool “Tool for the demonstration and assessment of additionality” version 06.1.0, EB 69 /B11/ and “Guidelines on the assessment of investment analysis”, version 05.0.0, EB 62 /B15/. The validation team shall confirm with CPA implementer that the Equity IRR has been the key financial indicator in making decision to invest in the projects.

In addition to this, the baseline scenario also reveals that the continuation of the current situation - electricity will continue to be imported from the grid, which is outside the direct control of the CPA implementer. Hence, the choice for the CPA implementer is restricted to “invest or not to invest”. Then the validation team can conclude that the benchmark approach is the most suited as defined in the Guidelines on the Assessment of Investment Analysis, Version 05, EB 62, Annex 5 /B15/.

Benchmark selection for Equity IRR

Equity IRR post tax, selected as the financial indicator, is in line with the requirement stated in the Step 2b, Option III of the “Tool for the demonstration and assessment of additionality, Version 06.1.0” /B11/.

According to the Guidelines on the Assessment of Investment Analysis, Version 05, EB 62, Annex 5, article 12, “*Required/expected returns on equity are appropriate benchmark for an equity IRR*”. The type of benchmark selected by the CPA implementer is the nominal equity IRR. The benchmark of nominal equity IRR at the time of making investment decision is calculated with an equation developed by Irving Fisher

$$(1 + r_n) = (1 + r_r) * (1 + i)$$

r_n is the nominal rate

r_r is the real rate

i is the rate of inflation

The real interest rate r_r and the average forecasted inflation rate i for the host country from the reliable sources available at the time to include CPAs into PoA shall be used for the benchmark calculation.

The benchmark calculation thus involves the following indicators:

Rate	Value	Possible source
Real value Return on Equity (r_r)	%	Default value for expected return on equity as per “Guidelines of the Assessment of Investment Analysis” (EB 62, Annex 5)
Inflation (i)	%	Public data (International Monetary Fund World Economic Outlook - IMF or the World Bank) or the sources in Viet Nam available at the time to include CPA for the next five years after the start of the CPA shall be used.
Nominal value Return on Equity (r_n)	%	Calculated

The validation team checked the Fisher equation at the public source: http://everythingexplained.at/Fisher_equation/ and confirmed the correctness of the equation used. Moreover, it is confirmed by crosschecking another public source of http://en.wikipedia.org/wiki/Fisher_equation

Therefore the above Fisher equation is correct and acceptable.

Option 2: Projecty IRR

If project IRR (pre tax or post tax) is selected to determine the project financial viability, an appropriate benchmark shall be determined at the time when a generic CPA is being included into the PoA. As the CPA is financed by a mix of debt and equity, then the selected benchmark of project IRR is in line with the requirements of the methodological tool “Tool for the demonstration and assessment of additionality” version 06.1.0, EB 69 /B11/ and “Guidelines on the assessment of investment analysis”, version 05.0.0, EB 62 /B15/. The validation team shall confirm with CPA implementer that the project IRR has been the key financial indicator in making decision to invest in the projects.

In addition to this, the baseline scenario also reveals that the continuation of the current situation - electricity will continue to be imported from the grid, which is outside the direct control of the CPA implementer. Hence, the choice for the CPA implementer is restricted to “invest or not to invest”. Then the validation team can conclude that the benchmark approach is the most suited as defined in the Guidelines on the Assessment of Investment Analysis, Version 05, EB 62, Annex 5 /B15/.

Benchmark selection for Project IRR

Project IRR (pre tax or post tax), selected as the financial indicator, is in line with the requirement stated in the “Tool for the demonstration and assessment of additionality, Version 06.1.0” /B11/. Moreover, as per the Guidelines on the Assessment of Investment Analysis, Version 05, EB 62, Annex 5 /B15/, the benchmark for project IRR can be derived from: ‘*Local commercial lending rates or weighted average costs of capital (WACC) are appropriate benchmarks for a project IRR*’, and “*In the cases of projects which could be developed by an entity other than the project participant the benchmark should be based on parameters that are standard in the market*”. Hence, there are two options for benchmark selection for the investment analysis of CPAs through the project IRR: the local commercial lending rates or WACC. The CPA implementer can select one of them based on the data source available at the time of inclusion of CPA.

Option 2.1: The local commercial lending rate selected as the benchmark

If the local commercial lending rate at the time of decision making is selected as the benchmark, the rate shall be based on the State Bank of Vietnam’s base interest rate. The validation team considered this approach appropriate as the benchmark is supplied by relevant national authorities.

Option 2.2: The WACC selected as the benchmark

As the CPA is financed by equity and loan sources, WACC is appropriate benchmark. WACC represents the weighted average of the costs of various sources of financing in the financing structure. This benchmark represents the minimal required financial IRR of the project to be economically attractive, which is in line with paragraph 12 of the Guidelines on the Assessment of Investment Analysis, Version 05, EB 62, Annex 5 /B15/ “*Local lending rates or weighted average costs of capital (WACC) are appropriate benchmarks for a project IRR*”.

The WACC equation represents the sum of the proportionally weighted cost of each capital component (Debt and Equity)³:

$$WACC = \frac{E}{V} * Re + \frac{D}{V} * Rd * (1 - Tc)$$

Where:

Parameter	Value	Possible sources
Re = cost of equity	%	One of the following sources can be used: (a) selecting the default values provided in CDM Guidelines specified at CPA level, or (b) by calculating the cost of equity using best financial practices, based on data sources at the time to include CPA. (c) The approved FSR if any
Rd = cost of debt	%	One of the following sources can be used: (a) the cost of financing in the capital markets (e.g. commercial lending rates and guarantees required for the country and the type of project activity concerned), based on documented evidence from financial institutions with regard to the cost of debt financing of comparable projects. (b) the commercial lending rate in the host country. (c) The offer letter from the bank where the CPA implementer might borrow loan from. (d) The FSR if any.
E/V = percentage of financing that is equity	%	One of the following sources can be used: (a) CDM Guidelines Default Value (b) Project Financing Structure (if available at time of investment decision) (c) the approved FSR if any
D/V = percentage of financing that is debt	%	One of the following sources can be used: (a) CDM Guidelines Default Value (b) Project Financing Structure (if available at time of investment decision) (c) the approved FSR if any
Tc = corporate tax rate	%	One of the following sources can be used: 1. Approved FSR 2. Applicable Income tax Law 3. Investment License (if any)

³ <http://www.investopedia.com/terms/w/wacc.asp#ixzz1qVBk62x8>

The validation team confirmed the equation and parameters used to be correct according to the public website i.e. Investopedia <http://www.investopedia.com/terms/w/wacc.asp#ixzz1qVBk62x8>.

In order to assess the claim from the project participant that the project scenario is not economically feasible without benefits from CER sales, the validation team adopted the following approach:

- a) Determining the suitability of the benchmark applied for the type of financial indicator presented
 According to the Guidelines on the Assessment of Investment Analysis, Version 05 /B15/ article 12, *“Local commercial lending rates or weighted average costs of capital (WACC) are appropriate benchmarks for a project IRR. Required/expected returns on equity are appropriate benchmarks for equity IRR”*.
 The type of benchmark selected by the project participant is ROE (return on equity) or project IRR (Local commercial lending rates or weighted average costs of capital (WACC)), in line with the mentioned Guidelines.
 According to the Guidelines on the Assessment of Investment Analysis, Version 05 /B15/ article 13, *“In the cases of projects which could be developed by an entity other than the project participant the benchmark should be based on parameters that are standard in the market”*. Input parameters for calculation of benchmark shall be validated based on standard sources in the market.
 Therefore the validation team concludes that the benchmark selected is appropriate & conforms to the Guidelines on the Assessment of Investment Analysis, Version 05 /B15/.
- b) Conducting an assessment of parameters and assumptions used in calculating the financial indicator and determining the accuracy & suitability of parameters.
 The validation team shall confirm with the CPA implementer on the financial structure of the CPA, the basis and validity for input parameters to be used and determination of the Equity IRR or Project IRR at the time of making investment decision.
 For the purpose of validating the financial input parameters, the validation team will consider the investment decision date in order to validate the consistency, appropriateness of the input values with this timing & consistency of the listed input values application in the financial calculation spreadsheet

Input values for Equity IRR or Project IRR calculation:

The profitability estimates of the project, which forms the basis for IRR calculation is based on plant capacity, Plant Load Factor, Electricity price, Operation & Maintenance Costs, interest, depreciation, taxation.

The validation team will review the following input values used in the financial calculation through review of sources presented in the CPA-DD & financial calculation spreadsheet for each specific CPA at the time of CPA inclusion. The validation team confirms that the parameter selection in below table has been found correct and complete to calculate Project or Equity IRR

Parameter	Data	Possible Sources
Investment decision	DD/MM/YYYY	Minutes of Board of Directors (BOD) meeting or BOD's decision on CDM development of the CPA.
Installed capacity	MW	This may include one of the following: (a) Board Minutes (b) Approved FSR (c) Investment license

Total investment	VND (billion) or USD (million)	This may include one of the following: (a) Board Minutes (budget) (b) Approved FSR (c) Quotation (d) EPC Contract
Annual O&M cost	VND (billion) or USD (million)	This may include one of the following: (a) Approved FSR (b) Quotation (c) Service Agreement
Annual net electricity exported to the grid	MWh	This may include one of the following: (a) Board Minutes (b) Approved FSR (c) Investment license
Electricity tariff	VND/kWh	This may include one of the following: (a) National tariff regulations (b) Approved FSR (c) PPA signed with Grid company (if available at the time to include CPA)
Income Tax	%	One of the following sources can be used: (a) Approved FSR (b) Applicable Income tax Law (c) Investment License (if its mentioned)
Project lifetime	years	This may include one of the following: (a) Equipment Contracts (b) Approved FSR (c) Declaration by Equipment Supplier/Consultant
Fair value	%	This may include one of the following: (a) Equipment Contracts (b) Approved FSR (c) Local regulations or prevailing practice value
Other costs (if any)	VND (billion) or USD (million)	This may include one of the following: (a) Approved FSR (b) Service Agreement/Proposal/Invoice, etc.
Key parameters might be added more for equity IRR calculation		
Percentage of Debt Financing	%	One of the following sources can be used: (a) CDM Guidelines Default Value (b) Project Financing Structure (if available at time of investment decision) (c) estimated in approved FSR
Percentage of Equity Financing	%	One of the following sources can be used: (a) CDM Guidelines Default Value (b) Project Financing Structure (if available at time of investment decision) (c) estimated in approved FSR

Interest rate	%	One of the following sources can be used: (a) the cost of financing in the capital markets (e.g. commercial lending rates and guarantees required for the country and the type of project activity concerned), based on documented evidence from financial institutions with regard to the cost of debt financing of comparable projects. (b) The commercial lending rate in the host country. (c) The offer letter from the bank where the CPA implementer might borrow loan from. (d) The FSR if any.
Repayment period	Years (or months)	One of the following sources can be used: (a) The offer letter from the bank where the CPA implementer might borrow loan from. (b) The FSR if any.
Moratorium	Years (months)	One of the following sources can be used: (a) The offer letter from the bank where the CPA implementer might borrow loan from. (b) The FSR if any.

Financial calculation and conclusion

The financial analysis is in accordance with the “Tool for demonstration and assessment of additionality”, version 06.1.0 /B11/ and the “Guidelines on the assessment of investment analysis” version 05 /B15/. All input parameters used in the IRR calculation shall be confirmed to be valid at the time of investment decision making. The investment analysis has been calculated over the period of project lifetime which is in line with the “Guidelines on the assessment of investment analysis” /B15/.

The IRR of the generic CPA is as below:

Benchmark Value	IRR without CDM
%	%

The validation team shall confirm that the IRR without any CDM revenue is below benchmark for a generic CPA. It is clearly demonstrated that the proposed project activity without CER revenues is financially unattractive. The validation took cognizance of § 104, 121 and 122 of VVS (version 03.0).

Sensitivity analysis

According to “Guidelines On The Assessment Of Investment Analysis Version 05” /B15/, article 20 states that, “Only variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation....”; and article 21 states that, “As a general point of departure variations in the sensitivity analysis should at least cover a range of +10% and 10%,.....”

The CPA implementer identifies the followings as the most critical assumptions. There are no other expenses or costs which could be subjected to variation as all of them have been considered either directly or indirectly in the sensitivity analysis.

Sensitivity analysis has been performed by varying the key parameters, as listed below:

1. The average tariff for electricity, that is the main project revenues of project activity apart from revenues from CER sales
2. The Project Cost
3. Plant Load Factor, which affects directly to annual electricity output to the grid, that is the main project revenues of project activity apart from revenues from CER sales
4. Operation & maintenance costs, a key parameter of total projects cost

The sensitivity range covered: -10%, +10%. If within the sensitivity range covered for the analysis, the IRR still would not reach the benchmark level, then it is further substantiated that the CPA is not financially attractive without access to CER revenues.

According to the requirements of the VVS paragraph 120, the validation team verified the sensitivity analysis. The table below summaries the situation where the IRR would reach the benchmark:

Input value	Variation	Validation team's opinion
The average tariff for electricity	If the electricity tariff increases by %, the IRR can reach to the benchmark.	Will be justified for each CPA at the time of CPA inclusion
The Project Cost	If the project costs decrease by %, the IRR can reach to the benchmark.	Will be justified for each CPA at the time of CPA inclusion
Plant Load Factor, which affects directly to annual electricity output to the grid	If the Plant Load Factor increases by %, the IRR can reach to the benchmark.	Will be justified for each CPA at the time of CPA inclusion
O&M cost	If the O&M cost increases by %, the IRR can reach to the benchmark.	Will be justified for each CPA at the time of CPA inclusion

3.8.3.3 Barrier analysis

The barrier analysis is optional as per Step 3 of the “Tool for demonstration and assessment of additionality”, version 06.1.0 /B11/, and will therefore be applied only in cases where the project participants believe that the *Investment analysis* (Step 2) does not, by itself, give a strong argument in favour of additionally for the activities under the CPA.

If Step 3 of the mentioned Tool /B11/ is applied, the project participants shall determine whether the proposed project activity faces barriers that:

Step 3(a) Prevent the implementation of this type of proposed project activity; and

Step 3(b) Do not prevent the implementation of at least one of the alternatives, if the project is not first of its kind according to the definition provided in paragraph 40(c)(i) of the mentioned Tool /B11/.

For barriers other than barriers due to project being “first of its kind” as defined in paragraph 40(c)(i) of the mentioned Tool /B11/, the identified barriers are only sufficient grounds for demonstration of additionality if they would prevent potential project proponents from carrying out the proposed activity undertaken without being registered as a CPA under this PoA.

Typical barriers include: investment barriers, technological barriers, and barriers due to prevailing practice.

The latest approved version (at the time of drafting the CPA-DD) of “Guidelines for objective demonstration and assessment of barriers”, available on the UNFCCC website, shall be taken into account when applying this step to demonstrate applicable barriers to the CPA.

Outcome of Sub-step (3a) – (3b) (for each CPA), if:

Both sub-steps 3a and 3b are satisfied	Proceed to Step 4 (Common practice analysis)
Sub-steps 3a and/or 3b is not satisfied	Additionally has not been demonstrated

3.8.3.4 Common practice analysis

The project participant will apply the “Tool for the demonstration and assessment of additionality”, version 06.1.0, EB 69, Annex 20 /B11/ for Common practice analysis.

As all the CPAs under this PoA fall in the type of “Switch of technology with or without change of energy source, including the use of renewable energies” which listed in the paragraph 6 of the tool, the following Steps shall be applied to analyse the common practices for the project according to paragraph 47 of the Tool:

Step 1. Calculate applicable output range as +/-50% of the design output or capacity of the proposed project activity.

Step 2. In the applicable geographical area, identify all plants that deliver the same output or capacity, within the applicable output range calculated in Step 1, as the proposed project activity and have started commercial operation before the start date of the project. Note their number N_{all} . Registered CDM project activities and project activities undergoing validation shall not be included in this step.

The applicable geographical area for the proposed project is the whole country (Viet Nam), the plants which deliver the capacity within the applicable output range calculated above for the proposed CPA and have started commercial operation before the start date of the CPA can be listed and compared to the proposed CPA.

No.	Criteria selected	Determination by the validation team	Criteria justified
1	The chosen geographical scope of Viet Nam	The validation team agrees that the chosen geographical scope (i.e. Viet Nam) is also appropriately and conservatively determined, considering that all the identified projects that take place in Viet Nam share a comparable environment with respect to regulatory framework, investment climate, access to technology and financing, and other local policies, including tariff assessment/approval procedure and policies, etc	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Step 3. Within plants identified in Step 2, identify those that apply technologies different that the technology applied in the proposed project activity. Note their number N_{diff} .

Step 4. Calculate factor $F=1-N_{diff}/N_{all}$ representing the share of plants using technology similar to the technology used in the proposed project activity in all plants that deliver the same output or capacity as the proposed project activity.

The proposed project activity is a common practice within a sector in the applicable geographical area if the factor F is greater than 0.2 and $N_{all}-N_{diff}$ is greater than 3.

Outcome of Step 4: In cases the factor F is less than 0.2 and $N_{all}-N_{diff}$ is less than 3, the CPAs are not common practice in Viet Nam that is the applicable geographical area of the PoA. Therefore they are additional.

3.9 GHG Emission Reductions from a generic CPA

Validation Opinion:

VVS paragraphs 96 to 100

The GHG emission reduction calculations are based on the formulae outlined in the methodology ACM0002/Version 13.0.0 /B08/. The validation team has confirmed that the calculations are transparently documented & appropriate assumptions regarding the expected amount of electricity generated have been used to determine the emission reductions.

Calculation of the baseline emission factor (EF)

For estimating the emission reductions by the CPA under PoA, the baseline emission factor (EF) is calculated as a combined margin (CM), consisting of the combination of operating margin (OM) and build margin (BM) factors. This has been calculated according to the stepwise approach, in line with the Tool to calculate the emission factor for an electricity system Version 02.2.1, EB63, Annex 19 /B09/.

Regarding the grid emission factors – these are being demonstrated in detail at CPA level. The validation team assessed the calculation of emission factor for CPA B12001 – Phuong Mai 1 Wind Farm.

The data and calculation listed in Section D.6 and Appendix 4 of the specific CPA-DD are checked. It is found that the OM and BM data are directly provided by the Ministry of Natural Resources and Environment (Vietnamese DNA) in the official letter (Ref. no. 109/KTTVBĐKH) issued on 05/03/2012 /B17/, /B18/. It is stated in the above-mentioned letter that:

- *‘The calculation of emission factor (EF) of the Viet Nam national electricity grid for the year 2010 is 0.5408 ton CO₂ equivalent/MWh with approval from DNA Viet Nam.’*

Note that the above value of emission factor is calculated with the default weights of 0.5 for OM and 0.5 for BM for normal renewable energy projects (i.e., hydropower). Because the CPA is a wind power project, the default weights for the proposed CPA are 0.75 for OM and 0.25 for BM as discussing below. Thus the emission factor (EF_{grid,CM}) of the CPA is 0.5751 tCO₂e/MWh.

According to the report /B18/, DNA Viet Nam confirmed that the calculation of emission factors followed the latest version of “Tool to calculate the emission factor for an electricity system” (2.2.1)

The validation team also checked the PoA-DD, and the grid information applied in the calculation of emission factor via the Vietnamese DNA’s webpage.

(http://www.noccop.org.vn/Data/vbpq/Airvariable_ldoc_59vnBao%20cao%20EF%202010.pdf)

In order to calculate OM emission factor, simple OM calculation method is selected because low-cost/must-run projects from years 2006 to 2010 constitute an average of 32.66% which is less than 50% of total grid generation (2006: 34.13%, 2007: 33.74%, 2008: 34.72%, 2009: 35.68% and 2010: 26.57% respectively). The simple OM emission factor is calculated ex-ante as per Option A of the Tool using the data from 2008, 2009, 2010 available in the Grid Emission Factor Report and approved by DNA Viet Nam dated 05/03/2012. BM emission factor is calculated for the group of power capacity additions that have been built most recently and comprise 20% of the system electricity generation as it has the larger annual generation than the group of five power units that have been built most recently.

The raw data on power generation as well as the calculation was provided by the DNA Viet Nam report and listed in Section D.6.1. and Appendix 4 of the final specific CPA-DD. The simple OM emission factor is calculated as 0.6095 tCO₂e/MWh and the BM emission factor as 0.4722 tCO₂e/MWh.

The baseline emission factor (EF_{grid,CM}) for the project, using the combined margin (CM) approach, is fixed ex-ante during the crediting period.

According to the “Tool to calculate the emission factor for an electricity system”, Version 02.2.1 /B9/ for “Wind and solar power generation project activities: $w_{OM} = 0.75$ and $w_{BM} = 0.25$ (owing to their

intermittent and non-dispatchable nature) for the first crediting period and for subsequent crediting periods;"

Therefore, the default weights for the proposed CPA are 0.75 for OM and 0.25 for BM for the first crediting period, and subsequent crediting periods.

Therefore, the calculation of $EF_{grid,CM}$ is as below:

$$EF_{grid,CM} = 0.75 * 0.6095 + 0.25 * 0.4722 = 0.5751 \text{ (tCO}_2\text{e/MWh)}$$

The validation team has crosschecked the data listed in Appendix 4 of the final specific CPA-DD and the calculation spreadsheet with the data provided by the DNA Viet Nam, and confirmed consistent. The emission reductions due to the CPA were estimated ex-ante to be 48,969 tCO₂e per year in the specific CPA-DD. The provided baseline data is thus confirmed to be the most recent data available with data vintage of 2006-2010 at the time of submission of the CPA-DD to the DOE for validation (i.e. 13/06/2012), for the ex-ante estimation of emission reductions.

In summary, the baseline emission factor ($EF_{grid,CM}$) of the CPA is 0.5751 tCO₂e/MWh.

Therefore, validation team can conclude that all relevant parameters to calculate the GHG emission reductions of the project have been sufficiently considered and the value of the parameters is real, measureable and conservative.

The parameters that are determined ex-ante are:

Parameter	Value	Justification as per PoA-DD	Means of Validation
$EF_{CO_2,grid,y}$	0.5751	This data is used to estimate the baseline emissions	Confirmed through review of Annex 3 of the CPA-DD

GHG Emission Reductions

According to the applied methodology (ACM0002/Version 13.0.0), the emission reductions (ER_y) by the project during the crediting period is the difference between the baseline emissions (BE_y), and project emissions (PE_y) & emissions arising from leakage (L_y), which is expressed as follows:

$$ER_y = BE_y - PE_y - L_y$$

For Baseline emissions calculation

The baseline emissions are the product of electricity produced in a year by the renewable energy generating unit $EG_{PJ,y}$ (in MWh) multiplied by the grid emission factor.

$$BE_y = EG_{PJ,y} * EF_{grid,CM,y}$$

Where;

BE_y is Baseline Emissions in year y (t CO₂)

$EG_{PJ,y}$ is Quantity of net electricity supplied to the grid as a result of the implementation of the CDM project activity in year y (MWh)

$EF_{grid,CM,y}$ is combined margin CO₂ emission factor for grid connected power generation in year y (tCO₂/MWh)

Since the CPAs are the installation of new grid-connected renewable power plant at a site where no renewable power plant was operated prior to the implementation of the CPA, $EG_{PJ,y}$ is calculated as follows:

$$EG_{PJ,y} = EG_{\text{facility},y}$$

Where:

$EG_{PJ,y}$ is Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CPA in year y (MWh/yr)

$EG_{\text{facility},y}$ is Quantity of net electricity generation supplied by the wind farm(s) to the grid in year y (MWh/yr)

The combined margin CO2 emission factor for grid connected power generation ($EF_{\text{grid},CM,y}$) will be calculated according to the procedures prescribed in the “Tool to calculate the emission factor for an electricity system” version 02.2.1 or the latest version of the tool at the time of inclusion of new CPA.

The combined margin emission factor for the grid which the CPAs is connected to at the time of inclusion shall be calculated for each CPA and that emission factor shall be fixed ex-ante for the CPA. Information about the calculation of the emission factor will be presented in the specific-CPA-DD. The calculation of the emission factor is also explained in appendix 4 of each CPA-DD.

For project emissions calculation

For most renewable power generation project activities, $PE_y = 0$. However, some of them may involve project emissions that can be significant. These emissions shall be accounted for as project emissions by using the following equation:

$$PE_y = PE_{FF,y} + PE_{GP,y} + PE_{HP,y}$$

Where:

PE_y is Project emissions in year y (tCO₂e/yr)

$PE_{FF,y}$ is Project emissions in year y (tCO₂e/yr)

$PE_{GP,y}$ is Project emissions from the operation of geothermal power plants due to the release of non-condensable gases in year y (tCO₂e/yr)

$PE_{HP,y}$ is Project emissions from water reservoirs of hydro power plants in year y (tCO₂e/yr)

Since the CPA uses wind energy to generate electricity, which does not involve combustion of fossil fuels. Hence, the project emissions are equal to zero.

For leakage emissions calculation

No leakage emissions are considered. The main emissions potentially giving rise to leakage in the context of electric sector projects are emissions arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, transport). These emissions sources are neglected. Therefore, $LE_y = 0$.

Validation team based on the review of PoA-DD /P02/, confirms that the formulae are correctly presented for the determination of emission reductions at CPA level. The parameters and equations presented in the PoA-DD, as well as other applicable documents, have been compared with the information and requirements presented in the methodology. An equation comparison has also been

made to ensure consistency between all the formulae presented in the PoA-DD /P02/ and calculation files (for the real case CPA DD), methodology ACM0002 Version 13.0.0.

The table below summarized the applicability and justification of the project activity's emission reduction:

All assumptions made for estimating GHG are listed in the PoA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As per PoA-DD Section B.6. part II, assumptions were made for ex-ante GHG emission reductions.
All data used by CMEs are listed in the PoA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	All data such as GHG emission, electricity generation of power plants are listed in the PoA-DD Section B.6. part II.
Their references and sources are also listed in the PoA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	All data from public sources, such as Vietnamese DNA's information are listed in the PoA-DD Section B.6.2. part II.
Formulas, parameters, values are complete, accurate, transparent and conservative	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The validation team checked and found that the formulas, parameters, values applied in Section B.6. part II of the final PoA-DD are complete, accurate, transparent and conservative.
All the references and documents used are correctly quoted and conservatively interpreted in the PoA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The validation team checked and found that the references and documents applied in Section B.6. part II of the final PoA-DD are correctly quoted and conservatively interpreted
Methodology has been applied correctly to calculate project emissions, baseline emissions, leakage emissions and emission reductions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The ACM0002/Version 13.0.0 is applied correctly to calculate project emissions, baseline emissions, leakage emissions and emission reductions.
All the emissions of baseline emissions can be replicated using information provided in the PoA-DD	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The validation team checked the information provided in the PoA-DD with the reference information, and all the emissions of baseline emissions can be replicated.

3.10 Monitoring Plan for a typical CPA

Validation Opinion:

VVS paragraph 131 to 133, 198

See also Section 3.6 of this report

The monitoring plan presented in the PoA-DD Section B.7 Part II complies with the requirements of methodology ACM0002 "Consolidated baseline methodology for grid-connected electricity generation from renewable sources", Version 13.0.0 /B08/. The validation team has checked all parameters in the monitoring plan against the requirements of the methodology and no deviations have been found, this is inline with §198 of VVS ver 03.

The procedures have been reviewed by the validation team through document review and interviews with the relevant personnel. The information provided has allowed the validation team to confirm that the proposed monitoring plan is feasible within the project design. The relevant points of monitoring plan have been discussed with the PoA managing entity and the CPA implementer.

The management system document of the CME provide sufficient information which forms the confirmation by the validation team on the issues related but not limited to the monitoring methodology, data management, and the quality assurance and quality control procedures to be implemented in the context of the programme. Therefore, the PoA managing entity and/or CPA implementer(s) will be able to implement the monitoring plan and the achieved emission reductions can be reported ex-post and verified.

3.10.1. Parameters determined ex-ante

Validation Opinion:

VVS paragraph 132

The following data and parameters described in the PoA-DD /P02/ are available during the validation and will remain fixed ex-ante throughout the crediting period:

Parameter	Value	Means of Validation
$EF_{grid,CM,y}$	The data is used to estimate the baseline emission.	Confirmed in accordance with ACM0002 requirements

At PoA level no value is indicated for this parameter. The combined margin emission factor for the grid which the CPAs is connected to shall be calculated for CPAs of the PoA at the time of inclusion and that emission factor shall be fixed ex-ante for the CPA during entire crediting period. Information about the calculation of the emission factor will be presented in the specific-CPA-DD. The calculation of the emission factor is explained in appendix 4 of each CPA-DD.

The validation team has verified the value used against the sources & conclude that all relevant parameters to calculate the GHG emissions reductions of the project have been sufficiently considered, real, measurable & conservative.

3.10.2. Parameters monitored ex-post

Validation Opinion:

VVS paragraph 132

The parameters that are monitored ex-post by the CPAs of the PoA are indicated in Section E.7.1 of the PoA-DD are as follows:

Sl. No.	Parameters	Description
1	$EG_{facility,y}$	Quantity of net electricity generation supplied by the project to the grid in year y

The operational and management structure of the CME in context of the PoA has been clearly described in the PoA-DD /P02/ and checked from the review of operation and management system document /P06/ provided by the CME. The responsibilities and institutional arrangements for data collection and archiving have been clearly provided in the same document and also evident from the management system of the CME /P06/. Furthermore, for this PoA, CME has developed a monitoring manual and review of the same reveals the fact that the manual can provide sufficient information to the CPA implementers of the PoA to comply with the monitoring requirements of the PoA in order to ensure correct monitoring procedure.

All parameters required by the methodology including the accuracy of the measurement have been included in the PoA-DD Section B.7. Part II.

All monitoring data will be electronically archived for a period of 2 years after crediting period. Monitoring of leakage emissions is not required as the project equipment's are not transferred from another project activity

In summary, the validation team is convinced of compliance of the monitoring plan with the requirements of the monitoring methodology of ACM0002, version 13.0.0. During the on-site assessment, the validation team interviewed the CME that the monitoring arrangements described in the monitoring plan are feasible within the Programme of Activities design. The emission reductions resulting from the proposed CDM project activity can be reported ex post and verified.

3.10.3. Management system and quality assurance

Validation Opinion:

VVS paragraph 133

The validation team has assessed the proposed management system and how does the quality will be assured in the proposed project activity. The outline of the operational procedure was briefly described in the PoA-DD. The operational procedure will be updated by the project participant as required during the operation of the CPAs of the PoA. The monitoring and recording of the required parameters will be carried out by trained personnel who will be managed by the operator of the power plant.

The aspects related to the monitoring plan are addressed as the following:

- Operation & Management Structure for monitoring
- Quality Assurance & Quality Control (QA/QC) which includes also requirements for calibration
- Reporting, archiving & preparation for periodic verification
- Procedures in case of damaged metering equipment / emergencies

All measurements will use calibrated measurement equipment that will be maintained regularly and checked for its functioning.

Hence, all indicators of importance for controlling and reporting of projects performance have been incorporated in the monitoring plan as well as indicated in the planned formal set of monitoring protocol and work instructions.

The validation team has also reviewed the process to monitor emission reductions as described in the PoA-DD Section B.7.2 Part II & confirmed that the designated personnel & their responsibility have been defined clearly with respect to key monitoring features.

The application of the monitoring methodology is transparent and the validation team considers the project participants able to implement the monitoring plan

3.11 Sustainable Development

Validation Opinion:

VVS paragraph 50 to 52

The PoA contributes to sustainable development in the host country (Viet Nam), by utilizing the renewable wind energy for power generation, and eliminating the environmental pollution caused by operation of fossil fuel-fired plant. In addition to CO₂ emission reductions, the PoA would mitigate emissions of other pollutants, such as SO₂, NO_x and particulates associated with power generation from fossil fuel. Several more benefits would be expected by implementation of the project activity, which includes improvement in the local economy & overall social development.

During the on-site interview, the representative from the CME /I01/, /I02/, /I04/ reported that employment opportunities would be created during the construction of CPAs under PoA. Thus, the sustainable development in social, environmental, and economic aspects could be achieved by implementation of the PoA.

The validation team concluded that the PoA contributes to sustainable development based on its local expertise and the confirmation of the same from the host party DNA, Viet Nam National Steering Committee for United Nations Framework Convention on Climate Change and Kyoto Protocol /P3/.

The validation team has reviewed the letter of approval issued by the DNA of Viet Nam /P3/ & confirmed that the POA will contribute to sustainable development.

3.12 Environmental Impacts

Validation Opinion:

VVS paragraph 134 to 137

According to the PoA-DD, the environmental impact analysis will be conducted at CPA-level. Since this is also required by the Environment Protection Law of Viet Nam 2005 (Article 18) /P13/ and Decree No. 80/2006/ND-CP dated August 9, 2006 /P13/ which contain specific guidelines regarding the Environment Protection Law. These regulations state that wind power projects shall get the Environment Impact Assessment (EIA) Approval by the local authorities. Hence, it is deemed appropriate for the environmental impacts analysis to be conducted at CPA level

Hence, the validation team has assessed the specific case CPA B12001 – Phuong Mai 1 Wind Farm & the summary of the validation opinions are listed in the separate validation report. See validation report for specific case CPA B12001 – Phuong Mai 1 Wind Farm

The validation team concludes that the environmental impact by the project activity is been assessed by the project proponent and the same is stated in the PoA-DD and specific CPA-DD. To confirm the impact associated with the PoA and CPA under PoA, the validation team has physically inspected during the on-site visit and also through conducting the relevant stakeholders. It is validation team's opinion that the PoA and the CPA under PoA does not cause the adverse environmental impacts.

3.13 Local Stakeholder Consultation

Validation Opinion:

VVS paragraph 138 to 140, 202

CME has been stated in the PoA DD /P02/, that for the subsequent CPAs of the PoA the local stakeholders consultation shall be done at CPA level, this is inline with §202 of VVS ver 03. It is one of the eligibility criteria; hence this is deemed as acceptable to the validation team and confirms the requirement of the PoA.

The validation team has assessed the specific case CPA B12001 – Phuong Mai 1 Wind Farm & the summary of the validation opinions are listed in the separate validation report. See validation report for specific case CPA B12001 – Phuong Mai 1 Wind Farm

TUV Rheinland considers the local stakeholder consultation carried out adequately at CPA level. The project participants have taken due account of all comments received by the stakeholders and its summary is described in the PoA-DD, specific CPA-DD adequately.

3.14 Comments by Parties, Stakeholders and NGOs

Validation Opinion:

The PoA-DD [initially published version], Version 1.0, dated 04/06/2012, and the Specific CPA-DD (CPA B12001 – Phuong Mai 1 Wind Farm) [initially published version], Version 1.0, dated 04/06/2012, were made publicly available on UNFCCC CDM website:

<http://cdm.unfccc.int/ProgrammeOfActivities/Validation/DB/W859BW52MFVF7NGTON5Q8L4647/QXEA/view.html>

from 13/06/2012 – 12/07/2012 in order to invite comments from public stakeholders.

No public comments have been received during that period.

Appendix A

CDM Validation Protocol

BWC Wind Farm Power Programme of Activities In Viet Nam

Report No. 01 997 9105070576 1/2

Table 1: CDM-POA-DD Requirements Checklist (based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)				
Checklist	Comment	Ref.	Draft Concl.	Final Conc.
A. General Description of the Programme of Activities				
A.1. Title of the PoA				
A.1.1.Are title, version number and the date of completion of PoA DD given in section A.1 of the PoA-DD?	Yes, title, current version number and the date of document completion has been provided in section A.1 of the PoA DD.	PoA DD	OK	OK
A.2. Description of the PoA				
A.2.1.Has PoA DD in section A.2 contains a sufficient description of general operating and implementing framework of the proposed PoA? (Ref : §138 of EB 70 Annex 2)	See CAR-01	PoA DD	CAR-01	OK
A.2.2. Has PoA DD in section A.2 contains the description of the policy/measure or stated goal that the <u>PoA seeks</u> to promote in a transparent manner with sufficient reference of the policy/measure/stated goal if any? (Ref : §139 of EB 70 Annex 2)	. See CAR-01	PoA DD	CAR-01	OK
A.2.3.Has a confirmation had been given that the proposed PoA is a voluntary action by the coordinating/managing entity? (Ref : §140 of EB 70 Annex 2)	See CL-01, CL-02, CL-03	PoA DD	CL-01 CL-02 CL-03	OK
A.2.4. Will the PoA create other environmental or social benefits than GHG emission reductions? (EB 70 Annex 3, § 50 – 52)	See CL-01, CL-02, CL-03	PoA DD	CL-01 CL-02 CL-03	OK
A.2.5.Does the project qualify as a small scale CDM project activity as defined in decision 4 / CMP.1 annex II?	Not Applicable	PoA DD	OK	OK

(EB 70 Annex 3, § 152)				
A.2.6. Has the latest version of the CDM-POA DD form been applied?	Yes latest version of PoA DD template has been used	PoA DD	OK	OK
(EB 70 Annex 3, § 62, 63)				
A.2.7. Has the CDM-POA-DD been duly filled in accordance with the latest guidance(s) and procedures and all information are consistently described?	See CAR-02 , CAR-04	PoA DD	CAR-02 CAR-04	OK
A.3. CME and Participants of PoA				
A.3.1. Has the coordinating/managing entity obtained letters of approval for the implementation of the PoA from each Host Party and Annex I Party involved in the PoA?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.2. Do the written approvals confirm that the corresponding party is a Party to the Kyoto Protocol?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.3. Are the approvals issued from organizations listed as DNAs on the UNFCCC CDM website? Indicate the means of validation employed to assess the authenticity, i.e. in case of doubt whether LoA has been verified with the DNA. Further describe which entity submitted the LoA for validation.	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.4. Do the written approvals confirm that the participation is voluntary?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK

A.3.5. Does the written approval from the host country confirm that the project contributes to the sustainable development in the country?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.6. Do the written approvals refer to the precise project title in the PoA-DD submitted for registration or an additional specification of the project activity, e.g. PoA-DD version number?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.7. Are the written approvals unconditional with regard to A.3.2, A.3.4 to A.3.6?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.8. Has the coordinating/managing entity obtained letters of authorization of its coordination of the PoA from each Host Party? <i>The authorizations for the coordination of the PoA can be granted vide the letters of approval from each Host Party.</i>	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.9. Is the information regarding the project participants listed in section A3 and in Annex 1 of the PoA-DD internally consistent to each other?	See CAR-03 , CAR-12	/P3/, /P4/	OK	OK
A.3.10. Has the participation to the PoA of each project participant listed in the PoA-DD been approved by at least one Party involved? <i>Indicate whether the participation of the project participant(s) has been approved by a Party to the Kyoto Protocol. Describe the means of validation employed to draw this conclusion.</i>	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.3.11. Are there any other project participants approved but not listed in the PoA DD?	See CAR-03 , CAR-12	/P3/, /P4/	CAR-03 CAR-12	OK
A.4. Technical description of the PoA				

A.4.1. Location of PoA				
A.4.1.1. Has the location of the PoA been correctly described?	See CAR-04	PoA DD	CAR-04	OK
A.4.1.2. Host parties				
A.4.1.2.1. Have all host countries been correctly listed?	Yes, the host country is Viet Nam	PoA DD	OK	OK
A.4.1.2.2. Is there any Party directly involved as project participant, and if yes, is that Party's contact details included in annex 1 of the PoA-DD?	Yes, Annex 1 party involved & the contact details have been added in Annex 1 of the PoA-DD i.e. Netherlands	PoA DD	OK	OK
A.4.1.3. Physical / Geographical properties				
A.4.1.3.1. Does the CDM-POA-DD include a definition of the boundary for the PoA in terms of a geographical area (e.g., municipality, region within a country, country or several countries) within which all CPAs included in the PoA will be implemented? (Ref : §142 of EB 70 Annex 2)	See CAR-04	PoA DD	CAR-04	OK
A.4.1.3.2. Are all applicable national and/or sectoral policies and regulations within that chosen boundary reflected in the determination of the baseline? (Ref : §142 of EB 70 Annex 2)	See CL-04	PoA DD	CL-04	OK
A.4.2. Description of a typical CPA				
A.4.2.1. Description/ Technology or measures to be employed by the CPA				
A.4.2.1.1. Does the PoA-DD contain a clear, accurate and complete description of the CPAs with regard to the technology / measures to be used? (Ref : §143 of EB 70 Annex 2)	See CAR-05	PoA DD	CAR-05	OK

A.4.2.1.2. Does the project use state of the art technology or would the technology result in a significantly better performance than any commonly used technologies in the host country?	For the technology or measures to be employed by each CPA, the validation team had found that the PoA-DD had mentioned that the types of wind power projects used in the PoA is wind power plants. See CAR-05	PoA DD	CAR-05	OK
A.4.2.2. Eligibility criteria for inclusion of a CPA				
A.4.2.2.1. Has the definition of eligibility criteria for inclusion of a CPA under the PoA included the following information: 1) appropriate criteria for demonstration of additionality of the CPA, and 2) all type and/or extent of information (e.g. criteria, indicators, variables, parameters or measurements) that shall be provided by each CPA in order to ensure its eligibility? (Ref : §151 of EB 70 Annex 2 and §195 of EB 70 Annex 3)	See Section 3.4 of the validation report Yes, the eligibility criteria has been determined in line with the Clean Development Mechanism Project Standard, Version 02.0, EB 70, Annex 2 See CAR-06 , CAR-07	PoA DD	CAR-06 CAR-07	OK
A.4.3. Assessment and Demonstration of Additionality				
A.4.3.1. Has the PoA demonstrated that the proposed CDM PoA is additional in accordance with the “Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities”?” (Ref : §153 of EB 70 Annex 2)	Yes, POA DD contains information on the demonstration of additionality on PoA level, however the same is not in line with the requirements of §153 of EB 70 Annex 2 See CAR-07	PoA DD	CAR-07	OK
A.4.4. Operational, management and monitoring plan				
A.4.4.1. Operational and management plan				
A.4.4.1.1. Has the coordinating/managing entity established the operational and management arrangements for the implementation of the PoA, which includes a record keeping system for each CPA under the PoA?	Yes, the CME has established the operational and management structures for the implementation of the PoA the PoA DD	PoA DD	OK	OK

(Ref : §145 of EB 70 Annex 2 and §186 of EB 70 Annex 3)				
A.4.4.1.2. Are procedures identified for data management?	Yes procedures for has been identified for data management.	PoA DD	OK	OK
A.4.4.1.3. Has the arrangements included a system/procedure to avoid double accounting, e.g., provisions to ensure that those operating the CPA are aware and have agreed that their activity is being subscribed to the PoA? (Ref : §145 of EB 70 Annex 2)	Yes, the PoA DD provides information to avoid double check See CAR-09	PoA DD	CAR-09	OK
A.4.4.1.4. Is the small scale project activity not a debundled component of a larger project activity? (Ref : §145 of EB 70 Annex 2)	Not Applicable	PoA DD	OK	OK
A.4.4.1.5. Has the CME made provisions to ensure that the CPA operators are aware of and have agreed that their activity is being subscribed to the PoA?	Yes, this is defined at the PoA-DD	PoA DD	OK	OK
A.4.4.2. Monitoring plan				
A.4.4.2.1. If the coordinating/managing entity utilizes sampling for the determination of parameter values for calculating GHG emission reductions, the coordinating/managing entity shall develop and describe the sampling plan in accordance with the Standard for sampling and surveys for CDM project activities and programme of activities” (Ref : §156 of EB 70 Annex 2)	The CME has defined to have all CPAs verified	PoA DD	OK	OK
A.4.4.2.2. In case each CPA shall be verified, is there a transparent system in place that a) the verification status can be determined any time for each CPA and b) no double-accounting of ER occurs?	Yes, this has been defined in PoA-DD See CAR-09	PoA DD	CAR-09	OK
A.4.5. Public funding of the PoA				
A.4.5.1. Is there a confirmation that official development assistance	According to the PoA-DD and the on-	PoA DD	OK	OK

has not been diverted to the implementation of the PoA in case public funding is used? (Ref : §34 of EB 70 Annex 2)	site interview with the representative from Blue World Vietnam Co., Ltd., there is no public funding will be received. A declaration letter from CME, Blue World Vietnam Co., Ltd. confirming there is no public funding received from Annex 1 country			
B. Duration of the PoA				
B.1. Starting Date of the PoA				
B.1.1. What is the starting date of the PoA? Is it Reasonable?	The start date of the PoA is 13/06/2012, which is the date of publication of the PoA-DD for global stakeholder consultation.	PoA DD	OK	OK
B.2. Length of the PoA				
<i>The length of the PoA shall be assessed</i>				
B.2.1. What is the length/lifetime of the PoA? Is it reasonable? <i>PoA duration should not exceeding 28 years (60 years for A/R)</i> (Ref : §160 of EB 70 Annex 2)	Yes the length of the PoA has been considered as 28 years which is reasonable and in line with §160 of EB 70 Annex 2.	PoA DD	OK	OK
C. Environmental Analysis				
C.1. Level of Analysis <i>The analysis shall be carried out either on PoA or CPA level</i>				
C.1.1.Has it been clearly indicated on which level i.e. PoA or CPA an environmental Analysis has been carried out or will be carried out? (Ref : §166 of EB 70 Annex 2)	It has not been indicated if the environmental analysis will be done on CPA level or PoA level See CAR-10	PoA DD	CAR-10	OK
C.2. Documentation on the analysis of the environmental impacts				

<i>The analysis shall be assessed</i>				
C.2.1. Has an environmental analysis of the PoA as per requirements of the CDM modalities and procedures been undertaken and described in the CDM-POA-DD? (Ref : §166 of EB 70 Annex 2)	Not applicable, see comment above.	PoA DD	OK	OK
C.3. Environmental impact Analysis Requirements				
C.3.1. Are there any Host Party requirements for an Environmental Impact Assessment (EIA)?	Yes, related applicable local regulation (which has been described in detail in the PoA-DD) has been assessed with the participation of Viet Nam local expert & confirmed the information presented in the PoA-DD is valid	PoA DD	OK	OK
C.3.2. In case an Environmental Impact Assessment (EIA) is requested by the host party, has it been carried out and if applicable duly approved?	Not applicable, see comment above in C.2.	PoA DD	OK	OK
C.3.3. Are trans boundary environmental impacts considered in the analysis?	Not applicable, see comment above in C.2.	PoA DD	OK	OK
D. Stakeholders' comments				
D.1. Level of Analysis				
D.1.1. Has it been clearly indicated on which level i.e. PoA or CPA stakeholder comments have been or will be invited?	It has not been indicated if the stakeholder comments will be done on CPA level or PoA level See CAR-11	PoA DD	CAR-11	OK
D.2. Brief description how comments by local stakeholders have been invited and compiled.				
D.2.1. With regard to the PoA, how have local stakeholders' comments been invited prior to the publication of the DDs and summarized? If applicable, was due account taken of the comments received?	Not applicable, see comment above in D.1.1	PoA DD	OK	OK

(Ref : §167, §168 of EB 70 Annex 2)				
D.3. Summary of the comments received				
D.3.1. With regard to the PoA, can the summary provided assessed as adequate?	Not applicable, see comment above in D.1.1	PoA DD	OK	OK
D.4. Report on how due account was taken of comments received				
D.4.1. With regard to the PoA, can the report provided assessed as adequate?	Not applicable, see comment above in D.1.1	PoA DD	OK	OK
D.4.2. With regard to the PoA, can the local stakeholder consultation process in general be assessed as adequate?	Not applicable, see comment above in D.1.1	PoA DD	OK	OK
E. Application of baseline and monitoring Methodology				
E.1. Title and reference of the methodology				
E.1.1. Does the PoA apply an approved and applicable CDM methodology and a valid version thereof?	Yes, the proposed PoA applied ACM0002 Version 13.0.0	PoA DD	OK	OK
E.2. Justification of the choice of the methodology				
E.2.1. Is the justification of the choice of an approved baseline and monitoring methodology for the typical CPA sufficient? (Ref : §152, §153 of EB 70 Annex 2)	Justification of the methodology choice has been justified in PoA-DD, and this will be further demonstrated with the relevant evidences at CPA level	PoA DD	OK	OK
E.2.2. Does a typical CPA apply a combination of approved methodologies? If so, has such combination been approved only once in accordance with “Procedures for approval of the application of multiple methodologies to a programme of activities”? (Ref : §152, §153 of EB 70 Annex 2)	Not applicable, since a typical CPA under this PoA will apply only one methodology i.e. ACM0002 See CAR-08	PoA DD	CAR-08	OK
E.2.3. Does the typical CPA apply one of the approved small scale categories and any methodology and tool referred therein?	Not Applicable	PoA DD	OK	OK

E.2.4. Are all applicability criteria in the methodology, the applied tools or any other methodology component referred to therein fulfilled?	Yes, this are being fulfilled & would be evidenced via CPA level See CAR-08	PoA DD	CAR-08	OK
E.3. Description of the sources and gases included in the boundary				
E.3.1. Are the CPA's spatial boundaries (geographical) of the CPAs to be included are clearly defined?	Yes, this has been defined clearly according to the methodology requirements See CAR-04	PoA DD	CAR-04	OK
E.3.2. Are all sources and GHGs included in the project boundary as required in the applied methodology?	Yes, all sources and GHGs are identified in the project boundary.	PoA DD	OK	OK
E.3.3. In case the methodology allows to choose whether a source and/or gas are to be included, is the choice sufficiently explained and justified?	Not applicable, methodology does not call to choose the choice of sources and gases to be included or excluded.	PoA DD	OK	OK
E.4. Description of how the baseline scenario is identified and description of baseline scenario <i>The description shall be assessed</i>				
E.4.1. Does the PoA-DD make provisions to identify possible baseline scenarios to be been considered for CPAs? (Ref : §142, §152, §153 of EB 70 Annex 2)	PoA-DD has clearly stated that the baseline scenario is in accordance with the prescribed baseline scenario in the methodology, AMS-I.D.	PoA DD	OK	OK
E.4.2. Does the PoA-DD make provisions to identify the list of all the alternatives?	Identification of alternatives are not required	PoA DD	OK	OK

Is the list of alternatives complete?				
E.4.3. Does the PoA-DD make provisions to identify the baseline scenario for each CPA? (Ref : §142, §152, §153 of EB 70 Annex 2)	Yes, in accordance with the procedure	PoA DD	OK	OK
E.4.4. Does the PoA-DD make provisions to identify the baseline scenario according to the methodology for each CPA?	Yes, in accordance to ACM0002 methodology	PoA DD	OK	OK
E.4.5. Does the PoA-DD make provisions that any plausible alternative scenario is not excluded?	Identification of alternatives are not required	PoA DD	OK	OK
E.4.6. Does the baseline alternatives sufficiently take into account relevant national and/or sectoral policies? (Ref : §142, §152, §153 of EB 70 Annex 2)	Identification of alternatives are not required	PoA DD	OK	OK
E.4.7. Are the provisions for the baseline scenario determination compatible with the available data and are all literature and sources clearly referenced?	Identification of alternatives are not required	PoA DD	OK	OK
E.5. CPA additionality				
E.5.1. Assessment and demonstration of CPA additionality				
E.5.1.1. Does the PoA-DD makes provisions to describe the additionality justification, which follows the requirements of the applied methodology and/or other methodological tools? (Ref : §154 of EB 70 Annex 2)	See CAR-07	PoA DD	CAR-07	OK
E.5.2. Key criteria for assessment and demonstration of CPA additionality				
E.5.2.1. Which criteria have been established to assess the additionality of CPA under this PoA?	See CAR-07	PoA DD	CAR-07	OK
E.5.2.2. Does the PoA-DD provide criteria to assess that the proposed CPA of the PoA would not be the most economically or financially attractive alternative or economically / financially	Yes, this is demonstrated via the use of investment analysis guidelines & the CME has defined clearly the criteria in	PoA DD	OK	OK

feasible without the revenues from the sale of CERs?	PoA-DD			
E.5.2.3. Is the type of investment analysis selected correctly?	Yes, the type of investment analysis has been correctly selected & defined in PoA-DD	PoA DD	OK	OK
E.5.2.4. Is the selected financial indicator chosen and applied correctly, if applicable?	Equity IRR has been selected to be the financial indicator & defined clearly in the PoA-DD	PoA DD	OK	OK
E.5.2.5. If applicable, were the input values used in the investment analysis valid and applicable at the time of the investment decision and justified?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.6. In CME proposes to use values from Feasibility Study Reports (FSR) is it possible to verify that the period between the FSR date and investment decision was reasonably short and FSR values did not change materially?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.7. Is it reasonable to assume that no investment would be made at a rate of return lower than the benchmark by, for example, assessing previous investment decisions by the project participants or some verifiable circumstances that have led to a change in the benchmark?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.8. Is the Investment Analysis prepared in compliance with the latest version of the “Guidance on the Assessment of Investment Analysis” as provided by the CDM EB?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.9. If applicable, Are there any issues addressed in the barrier analysis that have a clear impact on the financial viability of the project activity and that shall be assessed by an investment analysis?	Barrier analysis is not selected to demonstrate the additionality at CPA level	PoA DD	OK	OK
E.5.2.10. If applicable, Do the listed barriers exist and is their existence substantiated? Note: (a) by independent sources of data such as relevant national legislation, surveys of local conditions and national or international statistics and/or (b) by interviews with relevant individuals: including members of	Barrier analysis is not selected to demonstrate the additionality at CPA level	PoA DD	OK	OK

industry associations, government officials or local experts if necessary?				
E.5.2.11 Would any of the identified barriers prevent the implementation of the project activity but not equally prevent the implementation of the possible alternatives, in particular the implementation of the identified baseline scenario?	Barrier analysis is not selected to demonstrate the additionality at CPA level	PoA DD	OK	OK
E.5.2.12. Are the geographical boundaries for the common practice analysis identified correctly?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.13. Does the PoA DD provides an explanation why this region was selected and deemed more appropriate and is this explanation traceable and reliable?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.14 Are there similar operational project activities, other than CDM activities, “widely observed and commonly carried out” in the defined region? Note: Use official sources and local and industry expertise?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.5.2.15. In case there are similar commercially operated project activities, other than CDM activities, already “widely observed and commonly carried out” in the defined region, are there essential distinctions between the CDM project activity and the other similar activities?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.6. Estimation of Emission Reductions of CPA				
E.6.1. Explanation of methodological choices				
E.6.1.1. In case the methodology allows for different methodological choices, are the equations applied properly justified and have they been used reflecting the other methodological choices (i.e. baseline identification)?	The proposed PoA & the subsequent CPAs applies the approved baseline methodology ACM0002, Version 13.0.0, which also refers to the “Tool to calculate the emission factor for an electricity system”. Its applicability has been justified to the validation team in accordance with the requirements of the methodology. The selected baseline	PoA DD	OK	OK

	methodology is applicable for the project since the project will generate renewable electricity from wind energy & displaces the grid electricity. The validation team has performed document review & interview with the project participants. The validation team concludes that the approved methodology has been applied correctly.			
E.6.2. Equations, including fixed parametric values used for ER calculation				
E.6.2.1. Are the equations applied correctly according to the applied approved methodology?	Yes, the equations are applied correctly according to ACM0002, Version 13.0.0	PoA DD	OK	OK
E.6.2.2. Have conservative assumptions been used when calculating the project emissions?	Yes, it is conservative	PoA DD	OK	OK
E.6.3. Data and parameters to be reported in the CPA-DD form				
E.6.3.1. Are provisions made to identify all data and parameters which remain fixed throughout the crediting period correct, applicable to the project and will lead to a conservative estimation of emission reductions?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.6.3.2. Does the PoA-DD mention reasonable values for all ex-ante calculation / monitoring parameters?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.7. Application of the monitoring methodology and description of the monitoring plan				
E.7.1. Data and parameters to be monitored by each CPA				
E.7.1.1. Has the PoA DD contains monitoring parameters for the CPAs? Are the means of monitoring of all parameters contained in the monitoring plan feasible and in accordance with the requirements of the applied methodology?	This will be evaluated at the CPA level	PoA DD	OK	OK

E.7.1.2. Has the PoA DD provides all monitoring parameters as required by the applied methodology required to be implemented by CPA monitoring plan?	This will be evaluated at the CPA level	PoA DD	OK	OK
E.7.2. Description of the monitoring plan for a CPA:				
E.7.2.1 Has PoA DD contains monitoring plan for a CPA in accordance with the approved monitoring methodology, and identified the monitoring provisions and data parameters a CPA has to apply/monitor?	Yes the PoA DD contains monitoring plan to be employed by any CPA of the PoA. This will be evaluated at the CPA level	PoA DD	OK	OK
E.7.2.2. Are the QA/QC procedures described under monitoring appropriate sufficient to ensure the emission reductions achieved from the project activity can be reported ex-post and verified?	Yes the PoA DD contains QA / QC procedures & these are sufficiently described. This will be evaluated at the CPA level	PoA DD	OK	OK
E.7.2.3. Have all means of implementing the monitoring plan, e.g. equations necessary for ex-post emission reduction calculation, been described clearly and in line with the methodology?	Equations to be used for ex-post emission reduction calculation have been described clearly in the PoA-DD. This will be evaluated at the CPA level	PoA DD	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist (based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)					
CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
A. General Description of CDM project activity (CPA)					
A.1. Are title, current version number and the date of document completion given in section A.1 of the generic CPA-DD?	gCPA DD	DR	The title, current version number and the date of document completion of generic CPA-DD is assessed at PoA level	OK	OK
A.2. Has the latest version of the CDM-CPA-DD form been used? Has g CPA DD includes information as required by the g CPA DD template?	gCPA DD	DR	The g CPA DD form is a part in PoA-DD form	OK	OK
Note: Refer UNFCCC website for latest template.					
A.3. Does the generic CPA-DD provides unique identification of a CPA? Has general description of the small-scale CPA been provided in the g CPA DD?	gCPA DD	DR	The g CPA DD form is a part in PoA-DD form. This will be evaluated at the specific CPA level	OK	OK
(Ref : § 147 of EB 70 Annex 2)					
A.4 Has it been established that the CPA is within the geographical borders of the proposed PoA?	gCPA DD	DR	Yes it has been demonstrated that the geographical borders of any CPA in this PoA will be within Viet Nam.	OK	OK
(Ref : § 147 of EB 70 Annex 2)					
Note: Geographical Boundary of CPA can be in more than one DNA.					
A.5. Whether information on the Parties and CPA implementers which are participating in the CPA has been provided in the CPA DD? Are all host parties specified in the generic CPA-DD?	gCPA DD	DR	This will be evaluated at the specific CPA level	OK	OK
(Ref : § 149 of EB 70 Annex 2)					

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
A.6. Does the generic CPA-DD provided the name and contact details of the entity responsible for the operation of the CPA? (Ref : § 147 of EB 70 Annex 2)	gCPA DD	DR	This will be evaluated at the specific CPA level	OK	OK
A.7. Has the Generic CPA-DD using the provisions provided under proposed PoA-DD? (Ref : § 146 - § 150 of EB 70 Annex 2)	gCPA DD	DR	Yes the g-CPA DD has used provision provided under proposed PoA DD, however CAR g-03 has been raised due to various issues raised on the PoA DD which leads to changes in the gCPA DD. See CAR-g02, CAR-g03, CAR-g04	CAR-g01 CAR-g02 CAR-g03 CAR-g04	OK
A.8. Does the gCPA provides information in order to define the start date and with reference of appropriate evidence? Note: Definition of SD of CPA has been provided in "Glossary of CDM terms".	gCPA DD	DR	Yes, the start date of the CPA in the g-CPA DD has been indicated as not before the start date of the PoA	OK	OK
A.9. Does the generic CDM-CPA-DD provides a confirmation that the start date of any CPA is not/or will not be, prior to the PoA validation? (i.e. the date on which the CDM POA- DD is first published for GSC) (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	See A.8	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
A.10. Does the gCPA provide information that ensures the operational lifetime of the CPA and reference of the evidence? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	Yes, the g-CPA DD has indicated that the evidence of project lifetime are to be indicated as reference footnote for each CPA	OK	OK
A.11. Does the generic CDM-CPA-DD provides information on the SD of the crediting period of the proposed CPA? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	Yes, it is stated that the years of crediting period of each CPA is limited to the end date of the registered PoA	OK	OK
A.12. Does the generic CDM-CPA-DD include information on the options to choose the type of CP (either fixed or renewable) and duration of the chosen crediting period of the CPA? (Ref : § 148 of EB 70 Annex 2) Note: The duration of the CP of the CPA shall not exceed the end date of the PoA (i.e. 28 years).	gCPA DD	DR	This will be evaluated at the specific CPA level	OK	OK
A.13. Does the generic CPA-DD provides information to confirm that the proposed small-scale CPA is not a de-bundled component? (Ref : § 158 of EB 70 Annex 2)	gCPA DD	DR	Not Applicable	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
A.14. Does the generic CPA-DD provides information for the confirmation of the requirement that the CPA is neither registered as a CDM project activity nor included in another registered PoA? (Ref : § 150 of EB 70 Annex 2)	gCPA DD	DR	Yes section B.5. of the g CPA DD provides information for the confirmation of the requirement that the CPA is neither registered as a CDM project activity nor included in another registered PoA.	OK	OK
A.15. Have CPA DD provides information on the provisions which ensure that those operating the CPA are aware and have agreed that their activity is being subscribed to the PoA? (Ref : § 145 of EB 70 Annex 2)	gCPA DD	DR	Yes section B.5. of the g CPA DD provides information on the provisions which ensure that those operating the CPA are aware and have agreed that their activity is being subscribed to the PoA.	OK	OK
A.16. Is all necessary information is mutually consistent between POA-DD and the Generic CPA-DD? In case of any corrective action on the PoA DD, ensure the synchronisation of the PoA DD and g-CPA DD at the closure of corrective action. (Ref : § 146 - § 150 of EB 70 Annex 2 and § 187 - § 188 of EB 70 Annex 3)	gCPA DD	DR	The validation team has cross checked information contained in the PoA-DD versus Generic CPA-DD & confirmed all are consistently reflected & all corrective actions raised have been synchronised in parallel. All CAR / CL raised related to inconsistency between PoA DD & generic CPA-DD have been resolved & closed	OK	OK
B.1. Eligibility of CPA and Additionality Assessment of CPA with the eligibility criteria for inclusion in the programme of activity.					

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
(Ref : § 151 of EB 70 Annex 2)					
B.1.1. Does the information (how each CPA will fulfil the eligibility criteria) as specified in the PoA DD provided in the generic CPA-DD? (Ref : § 148 EB 70 of Annex 2 and § 196 of EB 70 Annex 3)	gCPA DD	DR	See CAR-g04, CL-g01	CAR-g04 CL-g01	OK
B.1.2. Does the gCPA includes information on the applicability of the applied baseline and monitoring methodology as described in the most updated PoA-DD? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	See CAR-g02, CAR-g04, CL-g01	CAR-g02 CAR-g04 CL-g01	OK
B.1.3. Does the gCPA include information on the financial analysis of the CPA to demonstrate that without CDM revenue the CPA is not a financially attractive option? Note: This is PoA specific, if CME has opted the demonstration of financial analysis in the PoA DD, then it is required in the generic CPA DD otherwise not required.	gCPA DD	DR	CME has opted for financial analysis (investment barrier) to demonstrate additionality in PoA DD and g CPA DD. See CAR-g04, CL-g01	CAR-g04 CL-g01	OK
B.1.4. Does the gCPA information on the barrier analysis to demonstrate that the project activity faces significant/prohibitive barriers that are overcome through the CDM?	gCPA DD	DR	Barrier analysis is not selected to demonstrate the additionality at CPA level	OK	OK
B.2.1. Does the generic CPA-DD provides information	gCPA	DR	Yes, the g-CPA DD provides information on the	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
on the calculations of baseline emissions and estimated emission reductions according to information delineated in the POA-DD? (Ref : § 148 of EB 70 Annex 2)	DD		calculations of baseline emissions and estimated emission reductions according to information delineated in the POA-DD		
B.2.2. Does the CPA-DD ensure that the information and approach of leakage calculation, additionality demonstration, baseline scenario selection and baseline are explicitly defined? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	Yes the information on the information and approach of leakage calculation, and baseline are defined in the g-CPA DD.	OK	OK
B.2.3. Is the g CPA DD provides calculation (approach only) of baseline emissions, project emissions and leakage emissions of the typical CPAs(to be included in the PoA) established in accordance with the procedure described in the PoA-DD? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	See CAR-g05	CAR-g05	OK
B.2.4. Are information on emission reduction calculation includes required information on any (if required) conservative assumptions used and uncertainties to be addressed when calculating the baseline emissions, project emissions and leakage emissions? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	Yes, this has been specified clearly the g-CPA DD	OK	OK
B.2.5. Does the gCPA information on the demonstration that emission reductions of the CPA will be real, measurable and give long term benefits related	gCPA DD	DR	Yes, this has been specified clearly the g-CPA DD	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
to the mitigation of climate change?					
B.3.1. Is the information (in a complete and transparent manner) on the monitoring plan (to be employed by a typical CPA of the PoA) provided in the gCPA DD and does it comply with the applied methodology, in accordance with the information provided in the PoA DD?	gCPA DD	DR	Yes, this has been specified clearly the g-CPA DD	OK	OK
(Ref: § 151, § 148 of EB 70 Annex 2)					
B.3.2. Does the gCPA-DD provides confirmation that all monitored data required for verification and issuance be kept for two years after the end of the crediting period or the last issuance of CERs, for this programme, whichever occurs later?	gCPA DD	DR	Yes, this confirmation has been provided in g-CPA DD	OK	OK
B.3.3. Are the measurement methods clearly stated for each monitored parameters to be monitored for ER calculations and deemed appropriate?	gCPA DD	DR	See CAR-g06	CAR-g06	OK
(Ref: § 151, § 148 of EB 70 Annex 2)					
B.3.4. Are the information on the measurement equipment and calibration procedures described and deemed appropriate?	gCPA DD	DR	Yes, this has been specified clearly for each parameters in the g-CPA DD	OK	OK
(Ref: § 151, § 148 of EB 70 Annex 2)					
B.3.5. Is the information on the authority and responsibility of overall CPA management clearly described in the g CPA DD?	gCPA DD	DR	Yes, responsibility & authority for overall CPA management has been described in g-CPA DD	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist (based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)					
CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
(Ref : § 145 of EB 70 Annex 2)					
B.3.6. Are procedures identified for training of monitoring personnel? (Ref : § 145 of EB 70 Annex 2)	gCPA DD	DR	Yes, procedures have been identified for training of monitoring personnel.	OK	OK
B.3.7. Are information on procedures to identify emergency preparedness for cases where emergencies can cause unintended emissions described in the gCPA DD? (Ref : § 145 of EB 70 Annex 2)	gCPA DD	DR	Yes, this has been defined clearly in the g-CPA DD	OK	OK
B.3.8. Are information on procedures for review of reported results/data summarised in the g CPA DD?	gCPA DD	DR	See CL-g02	CL-g02	OK
C. Environmental Impacts					
C.1. Does the generic CPA-DD provides information on the environmental analysis as per requirements of the CDM modalities and procedures and PoA specific guidelines? (Ref : § 148 of EB 70 Annex 2)	gCPA DD	DR	Yes, the generic CPA-DD provides information on the environmental analysis as per requirements of the CDM modalities and procedures and PoA specific guideline i.e. as identified in the PoA DD that environmental analysis will be conducted on CPA level.	OK	OK
D. Stakeholders' Comments					
D.1. Does the generic CPA-DD provides information	gCPA	DR	Yes, the generic CPA-DD provides information	OK	OK

Table 2: CDM-gCPA-DD Requirements Checklist

(based on § 37 of the CDM Modalities and Procedures and on CDM Validation and Verification Standard version 03.0 - PoA specific)

CHECKLIST QUESTION	Ref.	MoV	Findings and comments	Draft Concl.	Final Concl.
on how comments by local stakeholders shall be invited, a summary of the comments shall be received and how due account shall be taken of any comments to be received, as applicable? And whether stakeholders consultation process has/will be/ done on PoA level or each CPA level (as described in the PoA DD)? (Ref : § 148 of EB 70 Annex 2)	DD		on how comments by local stakeholders shall be invited, a summary of the comments shall be received and how due account shall be taken of any comments to be received, as applicable, furthermore it is also confirmed in the g-CPA DD that LSC will be conducted on CPA level.		

Table 2: CDM-SSC-gCPA-DD Requirements Checklist**(based on § 37 of the CDM Modalities and Procedures and on VVS ver 3.0, Annex 3 of EB 70)**

CL / CAR No	Observations	Reference to PoA DD	Summary of project owner response	Revised section (s) of the PoA DD	Validation team conclusion
PART I : Programme of Activities (PoA)					
CAR-01	<p>PoA-DD Section A.2</p> <p>1.1) Policy/measure or stated goal of the PoA</p> <p>It is not yet described sufficiently and substantiated how the PoA would help to overcome financial, institutional and structural barrier existing for the development of wind power plants in Vietnam</p>	A.2	The sources demonstrated how the PoA would help to overcome financial, institutional and structural barrier existing for the development of wind power plants in Vietnam has been added in section A.2 of the PoA-DD	A.2	<p>The PPs have been adequately described which barriers the implementation of the PoA would help to overcome.</p> <p>CAR-01 is resolved and closed.</p>
CAR-02	<p>PoA DD Section A.3 - CMEs and participants of PoA.</p> <p>Please update this section consistently according to “GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0)”</p>	A.3	PoA DD Section A.3 - CMEs and participants of PoA , has been updated consistently according to “GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0)”	A.3	<p>Section A.3 has been correctly updated in the PoA DD acc. to “GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0)”</p> <p>CAR-02 is resolved and closed.</p>
CAR-03	<p>PoA DD Section A.4</p> <p>3.1) LoAs of the host country, Vietnam & Annex 1, Netherlands which are a pre-requisite for the RFR</p>	A.4	3.1) LoAs of the host country, Vietnam & Annex 1, Netherlands which are a pre-requisite for the RFR submission	A.4	<p>LoA of the host country will be provided once available.</p> <p><u>Response No. 2:</u></p>

	submission are not yet available during the on-site validation		<p>will be available in once available for review</p> <p><u>Response No.2:</u> The LoA of the host country has been provided to DOE for review. LoA of the Annex 1 country has been provided to DOE as well.</p>		<p>The LoAs of host country and Annex 1 country have been provided by the PP. They have been found credible and valid. CAR-03 is resolved and closed.</p>
	3.2) MoC is also not yet available at the time of on-site validation for cross checking with the information contains in the PoA DD Appendix 1	A.4	<p>3.2) MoC will be submitted to the DOE for cross checking as soon as possible.</p> <p><u>Response No.2:</u> Please find the MoC in supporting document folder: Item /01/</p> <p><u>Response No.3:</u> The revised MoC has been provided to DOE for review. Please see item 01.</p>	A.4	<p>MoC be provided once available.</p> <p><u>Response No. 2:</u> The date of signature is not indicated in compliance with the template format (dd/mm/yyyy). Section 2 of the MoC: Does Blue World Vietnam Co., Ltd. has to be included in section 2 of the MoC (page 2)? Section 3 of the MoC: it states in the template “This statement shall bind all project participants and will be valid until a superseding statement is submitted to the UNFCCC secretariat by the nominated focal point for scope of authority (b)” Blue World Vietnam Co., Ltd. is not listed in Section 2, but as signing entity Blue World Vietnam</p>

					<p>Co., Ltd. is used. All project participants are required to sign in section 3.</p> <p><u>Response No.3:</u> The date has been corrected according to the MoC template requirements. In Section 3 of the MoC only the CME has to sign. This has been correctly applied by the PP. CAR-03.1 is resolved and closed.</p>
CAR-04	PoA DD Section A.5 - Physical/ Geographical boundary of the PoA 4.1) The geographical boundary described is not accurate.	A.5	Based on the “GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0)”, it is not required to indicate the geographical coordinates of Viet Nam in section A.5. Therefore, it has been removed from PoA-DD.	A.5	<p>The coordinates have been taken out. The geographical boundary is clearly described by the area of vietnamese territory. CAR-04 is resolved and closed.</p>

CAR-05	<p>PoA DD Section A.6. - Technologies/measures</p> <p>The technology is not yet sufficiently described. Please refer to additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13.</p>	A.6	<p>The technology has been sufficiently described following the additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13.</p> <p><u>Response No.2:</u> The technology has been sufficiently described in section A.6 of PoA-DD.</p>	A.6	<p>Which part in ACM0002, version 13.0.0, page 12 & 13 was addressed in the update in A.6? Please explain.</p> <p><u>Response No.2:</u> As one requirement laid down in the methodology ACM0002 (Page 12) “The CME shall describe transparently and justify in the CDM-PoA-DD which CPAs are regarded to be of the same type. CPAs shall not be regarded to be of the same type if one of the following conditions is different”. In Section A.6 of the PoA-DD it is described that the technology applied is “grid-connected wind power generation.” In Table I.B.3.2 the PPs further state: “The PoA is only applicable to the project scenario that is defined in section A.6, which is the installation of a wind power plant. No other technologies are applicable for inclusion under this PoA. Hence, all CPAs are regarded to be of the same type (i.e. Wind power plant/unit).”</p>
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					<p>The validation team therefore concludes that the technology is sufficiently described also with regard to PoA specific applicability criteria defined in ACM0002.</p> <p>CAR-05 is resolved and closed.</p>
CAR-06	<p>PoA DD Section B.1. - Demonstration of additionality for PoA</p> <p>The statement “None of the CPA that is implemented under the PoA would occur due to the investment barrier” is not correct.</p>	B.1	The section B.1 of PoA DD has been revised correctly.	B.1	<p>The section B.1 of PoA DD has been revised correctly.</p> <p>CAR-06 is resolved and closed.</p>
CAR-07	<p>PoA DD Section B.2. - Eligibility criteria for inclusion of a CPA in the PoA (see eligibility criteria b)</p> <p>7.1) The eligibility criteria “Confirmation that the CPA is not registered or being registered as a stand-alone CDM project outside of this PoA, a bundled CDM Project Activity or another registered PoA.” does not yet consider other GHG trading schemes</p>	B.2	7.1) The confirmation that the CPAs included this PoA is also not considered under other GH trading schemes will be provided to DOE for review.	B.2	<p>That double counting will be avoided also in other GHG trading schemes has been mentioned in eligibility criteria (b).</p> <p>CAR-07.1 is resolved and closed.</p>
	<p>PoA DD Section B.2. - Eligibility criteria for inclusion of a CPA in the PoA (see eligibility criteria c)</p> <p>7.2) In EB 70, Annex 5, STANDARD FOR DEMONSTRATION OF ADDITIONALITY, DEVELOPMENT OF ELIGIBILITY</p>	B.2	7.2) The eligibility criteria as per Annex 3 of Eb 65 are completely addressed in the relevant sections of PoA-DD and CPA-DD.	B.2	<p>The eligibility criteria (c) has been completed in accordance to EB 65, Annex 3.</p> <p>Remarks: This has been updated further to the latest version EB 70, Annex 5</p>

	CRITERIA AND APPLICATION OF MULTIPLE METHODOLOGIES FOR PROGRAMME OF ACTIVITIES, (Version 02.0) it is stated under 16c “The specifications of technology/measure including the level and type of service performance specifications including compliance with testing/certifications” The eligibility criteria are not yet completely addressed.				CAR-07.2 is resolved and closed.
	PoA DD Section B.2. - Eligibility criteria for inclusion of a CPA in the PoA (see eligibility criteria d). 7.3) The starting date of the PoA is not indicated.	B.2	7.3) The starting date of the PoA is indicated in this section.	B.2	The starting date of the PoA has been added in eligibility criteria (d). CAR-07.3 is resolved and closed.
	PoA DD Section B.2. - Eligibility criteria for inclusion of a CPA in the PoA (see eligibility criteria i). 7.4) “Confirmation that the CPA is not a de-bundled component of another large-scale CPA or CDM project activity as per latest guidance given by the CDM Executive Board” This is incorrect.	B.2	7.4) The criteria will be revised correctly in section B.2 of PoA-DD.	B.2	The eligibility criteria “Confirmation that the CPA is not a de-bundled component of another large-scale CPA or CDM project activity as per latest guidance given by the CDM Executive Board” has been removed, as it is not applicable for large scale projects. CAR-07.4 is resolved and closed.
	PoA DD Section B.2. - Eligibility criteria for inclusion of a CPA in the PoA	B.2	7.5) The additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have been considered in	B.2	The additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have not been

	<p>7.5) The additional eligibility criteria for PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have not yet been considered.</p>	<p>the updated PoA-DD.</p> <p><u>Response No.2:</u></p> <p>In section B.3 of the PoA-DD the specific requirements for application of the methodology to a PoA, as defined on page 13 of ACM0002 Version 13.0.0 have now been incorporated in tabular format. Please refer to table I.B.3.2 (PoA Applicability conditions of methodology ACM0002).</p> <p>Please refer to the table I.B.3.2 for a clear explanation how eligibility criteria have been defined to incorporate the requirements of the methodology.</p> <p><u>Response No. 3:</u></p> <p>The table has been moved to section B.2 and has been renamed to table I.B.2.2.</p> <p>CME has considered criteria (a) and (c) in the eligibility criteria. For each CPA an investment analysis is required to be prepared in accordance with the relevant guidance on the</p>	<p>considered completely in the updated PoA-DD. (e.g. (a) and (c) on page 13)</p> <p><u>Response No.2:</u></p> <p>The additional eligibility criteria for PoAs in ACM0002 have been addressed in B.3 but are not yet sufficiently specified. No ‘hard facts’ as inclusion criteria have been defined yet. Please specify.</p> <p>Also the additional inclusion criteria ((a) and (c) on page 13 of ACM0002) are not yet incorporated in Part I, B.2, Table I.B.2.1 of the PoA-DD.</p> <p><u>Response No. 3:</u></p> <p>The additional CPA inclusion criteria ((a) and (c) on page 13 of ACM0002) are not yet included in Table I.B.2.1.</p> <p><u>Response No. 4:</u></p> <p>The additional CPA inclusion criteria ((a) to (c) on page 13 of ACM0002) have been included in Table I.B.2.1.</p>
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			<p>investment analysis. The documentation is required to be provided to CME and also to DOE during inclusion.</p> <p>Furthermore, regarding “hard facts”: it is not possible to define hard facts at this stage, since the policies and measures of the government have not been introduced yet. Hence, those eligibility criteria are structured in such a way that they allow for assessment of the impact of any new regulations or policies that the government may introduce in the future.</p> <p><u>Response No. 4:</u> The additional CPA inclusion criteria ((a) and (c) on page 13 of ACM0002) has been included in Table I.B.2.1.</p>		CAR-07.5 is resolved and closed.
CAR-08	PoA DD Section B.3. - Application of methodologies 8.1) The applicability criteria are not yet in consistency with the methodology ACM0002, version 13.0.0.	B.3	8.1) The applicability criteria are corrected in consistency with the methodology ACM0002, version 13.0.0 in related sections of DDs.	B.3	The applicability criteria are in consistency with the methodology ACM0002, version 13.0.0. CAR-08.1 is resolved and closed.
	PoA DD Section B.3. - Application of methodologies 8.2) The justification for the applicability criteria is not yet linked to the relevant supporting	B.3	8.2) The justification for the applicability criteria is linked to the relevant supporting documentation.	B.3	The justification for the applicability criteria is linked to the relevant supporting documentation. CAR-08.1 is resolved and

	documentation.				closed.
	<p>PoA DD Section B.3. - Application of methodologies</p> <p>8.3) According to ACM0002, version 13.0.0 it is stated: “In addition, the applicability conditions included in the tools referred to above apply” This is not yet included in the PoA-DD.</p>	B.3	<p>8.3) This statement has been added in the PoA-DD according to ACM0002, version 13.0.0.</p> <p><u>Response No.2:</u></p> <p>The applicability conditions included in the tools applied for the CPAs will be justified in the related sections of CPA-DD. E.g.</p> <ol style="list-style-type: none"> 1. The applicability conditions of “tool to calculate emission factor for an electricity system “ will be explained in D.6 and Appendix 4 of CPA-DDs; 2. The applicability conditions of “Tool for demonstration and assessment of additionality” will be presented in D.5 section of CPA-DDs. <p><u>Response No.3:</u></p> <p>The necessary revisions have been updated in the PoA-DD and CPA-DD accordingly.</p>	B.3	<p>Please list out the applicability criteria from the tools which are relevant to CPAs and include them into the checklist.</p> <p><u>Response No.2:</u></p> <p>The applicability conditions for the “Tool to calculate the emission factor for an electricity system” are not addressed in the D.6 of the CPA-DD. Please include them on PoA level and CPA level.</p> <p>The applicability conditions for the “Tool for the demonstration and assessment of additionality” are not yet addressed in section D.5 of the CPA-DD. Please include them on PoA level and CPA level.</p> <p><u>Response No. 3</u></p> <p>Additional applicability criteria of the tool “Tool to calculate the emission factor for an electricity system” have been added and justified.</p> <p>The applicability criterion in the “Tool for the</p>

			<u>Response No.4:</u> The geographical area will be mentioned in this section.		demonstration and assessment of "additionality" which describes the geographical area is not yet mentioned. <u>Response No. 3:</u> The applicability criterion in the "Tool for the demonstration and assessment of additionality" which describes the geographical area has been included. CAR-08.3 is resolved and closed.
CAR-09	PoA DD Section C. - Management system 9.1) Under paragraph d it is stated: "Mandate by CPA operators shall state that "there is no double counting of CERs from this CPA under any CDM Project or CPA in another PoA". Potential double counting by using other GHG trading schemes is not addressed.	C	9.1) The declaration by CPA implementer/operator will address that there is no double counting of CERs from this CPA under any CDM Project or CPA in another PoA or any potential double counting by using other GHG trading schemes.	C	The statement (revised paragraph (iv) has been updated correctly to "there is no double counting of CERs from this CPA under any CDM Project or CPA in another PoA or potential double counting by using other GHG trading schemes". CAR-09.1 is resolved and closed.
	PoA DD Section C. - Management system 9.2) Please include other potential GHG trading schemes in the double counting check list.	C /14/	9.2) The management system of the PoA has included other potential GHG trading schemes in the double counting check list. <u>Response No.2:</u>	C /14/	Please provide the updated supporting document /14/. <u>Response No.2:</u> The updated supporting document (CME Management

			Please find the updated document /14/ in the supporting document folder.		System Manual_updated 240812) has been provided. CAR-09.2 is resolved and closed.
CAR-10	PoA DD Section E.1 - Level at which environmental analysis is undertaken Justification why the EIA is undertaken on CPA level is not yet provided (requirement in "GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0)	E.1	Justification why the EIA is undertaken on CPA level has been included in section E.1	E.1	According to the Vietnamese environmental law 2005 the EIA has to be conducted on project (hence CPA) level. CAR-10 is resolved and closed.
CAR-11	PoA DD Section F.1 - Level at which the local stakeholder consultation is undertaken Justification why the local stakeholder consultation is undertaken on CPA level is not yet sufficiently provided (requirement in "GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0) ")	F.1	Justification why the local stakeholder consultation is undertaken on CPA level is sufficiently provided in section F.1 of the PoA-DD.	F.1	Justification why the local stakeholder consultation is undertaken on CPA level is sufficiently provided in section F.1 of the PoA-DD. CAR-11 is resolved and closed.
CAR-12	PoA DD Section G – Approval and authorization At the time of on-site validation, the following has not been obtained: a) LoAs as a proof of involvement of the mentioned parties	G	Letter(s) of approval from Parties wishing to be involved in the PoA, will be provided to the validating DOE once available. <u>Response No.2:</u> The LoA of the host country has	G	Letter(s) of approval from Parties wishing to be involved in the PoA, will be provided once available. <u>Response No.2:</u>

	Party(ies) in the proposed PoA b) CME letters of authorization of its coordination of the PoA from each Party.		been provided to DOE for review. LoA of Annex 1 country will be provided to DOE once available <u>Response No.3:</u> LoA of Annex 1 country is available now, will be provided to DOE.		The LoA of the host country has been provided by the PP and found to be credible and valid. The LoA of the Annex 1 country is not yet available. <u>Response No.3:</u> LoA of Annex 1 country has been provided by the PP and found to be credible and valid. CAR-12 is resolved and closed.
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CL-01	1.2) Confirmation that the proposed PoA is a voluntary action by the coordinating/managing entity Please substantiate that the PoA is a voluntary action. (DNA)	A.2	DNA Viet Nam has confirmed that the confirmation that the proposed PoA is a voluntary action by the coordinating/managing entity. No mandatory laws or regulations exist requiring the CME or any other party to develop a PoA for development of wind power plants in Viet Nam.	A.2	By the statement from the DNA (see doc “DNA confirmation”) that there are not mandatory laws or regulations existing which require the CME or any other party to develop a PoA for wind power plants in Vietnam, it is substantiated that the PoA is a voluntary action. CL-01 is resolved and closed.
CL-02	Confirmation that the proposed PoA is a voluntary action by the coordinating/managing entity Please substantiate the statement “Likewise, no mandatory laws or regulations exist requiring the CME or any other party to develop a PoA for development of wind power plants in Viet Nam.” (DNA)	A.2	DNA Viet Nam has confirmed that the confirmation that the proposed PoA is a voluntary action by the coordinating/managing entity. No mandatory laws or regulations exist requiring the CME or any other party to develop a PoA for development of wind power plants in Viet Nam.	A.2	By the statement from the DNA (see doc “DNA confirmation”) that there are not mandatory laws or regulations existing which require the CME or any other party to develop a PoA for wind power plants in Vietnam, it is substantiated that the PoA is a voluntary action. CL-02 is resolved and closed.
CL-03	Confirmation that the proposed PoA is a voluntary action by the coordinating/managing entity Please substantiate the statement “The PoA is expected to have un-significant impact to the environment”	A.2	The evidence for the statement “The PoA is expected to have un-significant impact to the environment” has been provided under footnote No.3 in A.2 of the PoA-DD.	A.2	The evidence for the statement “The PoA is expected to have un-significant impact to the environment” has been provided under footnote No.3 in A.2 of the PoA-DD. CL-03 is resolved and closed.
CL-04	Please substantiate the statement: “National and sectoral policies in the relevant sector are the same within the	A.5	Based on the confirmation from DNA Viet Nam, there is no difference in the national or	A.5	It is confirmed by the DNA (see DNA confirmation) that “National and sectoral policies

	geographical boundaries of Viet Nam. With regard to this PoA there is no difference in the national or sectoral policies between regions or provinces.”		sectoral policies between regions or provinces with regard to this PoA. The related evidence will be submitted to DOE to review.		in the relevant sector are the same within the geographical boundaries of Viet Nam. With regard to this PoA there is no difference in the national or sectoral policies between regions or provinces.” CL-04 is resolved and closed.
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Table 3: Resolution of Corrective Action and Clarification Requests raised on g-CPA DD					
CL/CAR No	Observations	Reference of table 2 specific to g-CPA DD	Summary of project owner response	Revised section(s) of the g CPA DD	Validation team conclusion
PART II : Generic component project activity (CPA)					
CAR-g01	PoA-DD, Part II, Section B.1 - Reference of the approved baseline and monitoring methodology(ies) selected g01.1) The quoted methodology does not yet include its short form description "ACM0002"	B.1	g01.1) "ACM0002" has been attached with the name of the approved baseline and monitoring methodology(ies) selected.	B.1	The short form description of the methodology ACM0002 has been added. CAR-g01.1 is resolved and closed.
	g01.2) Not all the tools to which the methodology ACM0002 is referring to are mentioned yet.	B.1	g01.2) All the tools to which the methodology ACM0002 is referring to are mentioned in section B.1, Part II, PoA-DD.	B.1	All the tools to which the methodology ACM0002 is referring to are mentioned in section B.1, Part II, PoA-DD. CAR-g01.2 is resolved and closed.
CAR-g02	PoA-DD, Part II, Section B.2 - Application of methodology(ies) g02.1) The numbering of the applicability criteria is not correct.	B.2	g02.1) The numbering of the applicability criteria has been corrected.	B.2	The numbering of the applicability criteria has been corrected. CAR-g02.1 is resolved and closed.
	g02.2) (see also CAR 08): The applicability criteria are not yet in consistency with the methodology ACM0002, version 13.0.0.	B.2	g02.2) (see also CAR 08): The applicability criteria have been included in consistency with the methodology ACM0002, version 13.0.0.	B.2	The applicability criteria have been included in consistency with the methodology ACM0002, version 13.0.0. CAR-g02.2 is resolved and closed.
	g02.3) (see also CAR 08): The	B.2	g02.3) (see also CAR 08): The	B.2	The justification for the

	justification for the applicability criteria is not yet linked to the relevant supporting documentation.		justification for the applicability criteria has been linked to the relevant supporting documentation.		applicability criteria has been linked to the relevant supporting documentation. CAR-g02.3 is resolved and closed.
	g02.4) (see also CAR 08): According to ACM0002, version 13.0.0 it is stated: “In addition, the applicability conditions included in the tools referred to above apply” This is not yet included in the PoA-DD.	B.2	<p>g02.4) The statement: “In addition, the applicability conditions included in the tools referred to above apply” has been included in the PoA-DD in line with requirement of ACM0002 version 13.0.0</p> <p><u>Response No.2:</u></p> <p>The applicability conditions included in the tools applied for the CPAs will be justified in the related sections of CPA-DD. E.g.</p> <ol style="list-style-type: none"> 1. The applicability conditions of “tool to calculate emission factor for an electricity system “ will be explained in D.6 and Appendix 4 of CPA-DDs; 2. The applicability conditions of “Tool for demonstration and assessment of additionality” will be presented in D.5 section of CPA-DDs. 	B.2	<p>Please list out the applicability criteria from the tools which are relevant to CPAs and include them into the checklist.</p> <p><u>Response No.2:</u></p> <p>The applicability conditions for the “Tool to calculate the emission factor for an electricity system” are not addressed in the D.6 of the CPA-DD. Please include them on PoA level and CPA level.</p> <p>The applicability conditions for the “Tool for the demonstration and assessment of additionality” are not yet addressed in section D.5 of the CPA-DD. Please include them on PoA level and CPA level.</p> <p><u>Response No. 3</u></p> <p>Additional applicability criteria of the tool “Tool to calculate the emission factor for an electricity system” have been added and</p>

			<p><u>Response No.3:</u> The necessary revisions have been updated in the PoA-DD and CPA-DD.</p> <p><u>Response No.4:</u> The applicability criterion in the “Tool for the demonstration and assessment of additionality” which describes the geographical area has been mentioned.</p>		<p>justified.</p> <p>The applicability criterion in the “Tool for the demonstration and assessment of additionality” which describes the geographical area is not yet mentioned.</p> <p><u>Response No.4:</u> The applicability criterion in the “Tool for the demonstration and assessment of additionality” which describes the geographical area has been included. CAR-g02.4 is resolved and closed.</p>
CAR-g03	<p>PoA-DD, Part II, Section B.3 - Sources and GHGs</p> <p>In the GUIDELINES FOR COMPLETING THE PROGRAMME DESIGN DOCUMENT FORM FOR CDM PROGRAMMES OF ACTIVITIES (Version 03.0) it is stated: “Include in the flow diagram all the equipment, systems and flows of mass and energy described in that section. In particular, indicate in the diagram the emissions sources and GHGs included in the project boundary and the data and parameters to be monitored”</p> <p>This is not yet incorporated in the</p>	B.3	<p>In PoA-DD, the CPA boundary has been included the diagram the emission sources and GHGs and the data and parameters to be monitored.</p> <p><u>Response No.2:</u> All monitoring parameters required by the methodology ACM0002 version 13.0.0 has been included in this section.</p>	B.3	<p>The flow diagram has been updated indicating in schematic way the main equipment/systems, energy flow, emission sources and parameters to be monitored.</p> <p><u>Response No.2:</u> All Monitoring parameters acc. to methodology ACM0002 requirements have been included CAR-g03 is resolved and closed.</p>

	PoA-DD.				
CAR-g04	<p>PoA-DD, Part II, Section B.5 - Demonstration of eligibility for a generic CPA</p> <p>g04.1) The "no double counting declaration" is described to just cover CDM and PoA activities. What about other emission trading schemes?</p>	B.5	<p>g04.1) The declaration from CPA implementer will also mention that there is no double counting declaration of emission reductions or other emission trading schemes.</p> <p><u>Response No.2:</u></p> <p>The declaration from CPA implementers covered the necessary information will be provided to DOE at time of CPA's inclusion.</p>	B.5	<p>Eligibility criteria (b) has been updated in the PoA-DD, Part II, Section B.5 mentioning that double counting will be avoided also with respect to other GHG trading schemes.</p> <p>Please provide updated declaration from CPA implementer.</p> <p><u>Response No.2:</u></p> <p>The declaration from CPA implementers covered the necessary information will be provided to DOE at time of CPA's inclusion.</p> <p>CAR-g04.1 is resolved and closed.</p>
	<p>g04.2) (see eligibility criteria d)</p> <p>The CPA is not allowed to have a starting date which is before the start of PoA validation.</p> <p>To prove this, please provide a "Declaration from the CPA Implementer that no contracts have been signed with a total contract value that is</p>	B.5	<p>g04.2) The declaration from CPA Implementers that no contracts have been signed prior to start date of the PoA would be provided to DOE for review, as consistent with definition of start dated in the CDM Glossary version 07.0.</p>	B.5	<p>The declaration from CPA Implementers that no contracts have been signed prior to start date of the PoA /17/ has been provided.</p> <p>CAR-g04.2 is resolved and closed.</p>

	significant to the project activity” Such declaration is not suitable as the start date (in the glossary of terms Version 06.0) is defined as “In the context of a CDM project activity or PoA, the earliest date at which either the implementation or construction or real action of a CDM project activity or PoA begins.”				
	g04.3) (see eligibility criteria k) Eligibility criteria k is not applicable as the PoA is not applying a small scale methodology.	B.5	g04.3) The eligibility criteria k is not applicable for this PoA.	B.5	It has been made clear that eligibility criteria k is not applicable for the PoA as it applies a large scale methodology CAR-g04.3 is resolved and closed.
	g04.4) (see eligibility criteria h) The feasibility study is not enough evidence to prove that the plant will be connected to Viet Nam National Electricity Grid.	B.5	g04.4) The supporting documents for eligibility criteria h have been added in the PoA-DD.	B.5	The evidence requirement of eligibility criteria (formerly h, in updated PoA-DD i) has been amended by the “connection agreement between the grid company and CPA implementers.” CAR-g04.4 is resolved and closed.
	g04.5) (see additional eligibility criteria in Table II.B.5.1) The numbering of the additional eligibility criteria in Table II.B.5.1 (a – e) does not match with the one in Table I.B.2.1 (j – o)	B.5	g04.5) The consistency will be made throughout the PoA-DD.	B.5	The numbering has been consistently updated. CAR-g04.5 is resolved and closed.
	g04.6) (see also CAR 7.5) The additional eligibility criteria for	B.5	g04.6) The additional eligibility criteria for PoAs listed in	B.5	The additional eligibility criteria for PoAs listed in ACM0002,

	PoAs listed in ACM0002, version 13.0.0, page 12 & 13 have not yet been considered.		<p>ACM0002, version 13.0.0, page 12 & 13 have been considered in the revised POA-DD.</p> <p><u>Response No.2:</u></p> <p>Please refer to CAR 7.5 above.</p> <p><u>Response No.3:</u></p> <p>Please refer to CAR 7.5 above.</p>		<p>version 13.0.0, page 12 & 13 have not been considered completely in the updated PoA-DD. (e.g. (a) and (c) on page 13).</p> <p><u>Response No.2:</u></p> <p>The additional inclusion criteria of CPAs into the PoA ((a) and (c) on page 13 of ACM0002) are not yet incorporated in Part II, B.5, Table II.B.5.1 of the PoA-DD.</p> <p>See also comments in CAR-7.5.</p> <p><u>Response No. 3:</u></p> <p>The additional inclusion criteria of CPAs into the PoA ((a) to (c) on page 13 of ACM0002) have been incorporated in Part II, B.5, Table II.B.5.1 of the PoA-DD.</p> <p>CAR-g04.6 is resolved and closed.</p>
	<p>g04.7) (see page 21, Sub-step 2a: Determine appropriate analysis method)</p> <p>It is stated: “Following the paragraph 16 of the latest version (at the time of drafting of the PoA) of the</p>	B.5	<p>g04.7) The correction has been made in the relevant sections of the PoA-DD following the “Guidelines on the assessment of investment analysis” (Version 05).</p>	B.5	<p>The correct paragraph (19) of “Guidelines on the assessment of investment analysis” (Version 05)” has been quoted.</p> <p>CAR-g04.7 is resolved and closed.</p>

	“Guidelines on the assessment of investment analysis” (Version 05)”...” It is not paragraph 16 but paragraph 19 of the guideline quoted.				
	g04.8) (see page 22, Benchmark selection) The equation to calculate the nominal benchmark value is not correct. From which reference the equation is taken from?	B.5	g04.8) The equation to calculate the nominal benchmark value has been corrected based on the source.	B.5	The equation to calculate the nominal benchmark value has been corrected and referenced with http://everything.explained.at/Fisher_equation/ CAR-g04.8 is resolved and closed.
	g04.9) (see page 24/25 Table II.B.5.4 Key parameters applied in the calculation of the opted IRR for the CPA) It is not yet clearly indicated which parameters are necessary to calculate the project IRR or the equity IRR. Not all parameters which may be used are listed.	B.5	g04.9) The necessary revisions have been made in table II.B.5.4 of the PoA-DD as per request by DOE. <u>Response No.2:</u> The investment decision date has been described in table II.B.5.4.	B.5	The key parameter applied for project and equity IRR have been completed in Table II.B.5.4 Please indicate clearly what is considered to be the investment decision date. <u>Response No.2:</u> The investment decision date has been described in table II.B.5.4. CAR-g04.9 is resolved and closed.
	g04.10) (see page 25, Sensitivity Analysis) Description of sub step according to the Tool for the demonstration and assessment of additionality (“Sub-	B.5	g04.10) Description of sub step according to the Tool for the demonstration and assessment of additionality (“Sub-step 2d: Sensitivity analysis (only	B.5	Headline for Sub-step 2d has been integrated. CAR-g04.10 is resolved and closed.

	step 2d: Sensitivity analysis (only applicable to Options II and III))” is missing		applicable to Options II and III))” has been added in the POA-DD		
	g04.11) (see page 26, Barrier Analysis) Statement: “(b) Do not prevent the implementation of at least one of the alternatives” is incomplete.	B.5	g04.11) The statement has been revised following the Tool for demonstration and assessment of additionality”, version 06.0.0	B.5	The statement has been revised following the Tool for demonstration and assessment of additionality”, version 06.0.0 CAR-g04.11 is resolved and closed.
	g04.12) (see page 26 Table, Common Practise Analysis) The procedure for common practise analysis in “Tool for the demonstration and assessment of additionality” was not applied correctly.	B.5	g04.12) The procedure for common practise analysis in “Tool for the demonstration and assessment of additionality” has been corrected in the PoA-DD. <u>Response No.2:</u> The PP checked on UNFCCC website and found that the Annex 12, EB 63 is still applicable. Step 3 & 4 as in the Guidelines on Common practice has been kept analysing in both PoA-DD and specific CPA-DD. <u>Response No.3:</u> The common practice analysis has been revised exactly according to “Tool for the demonstration and assessment of additionality” version 06.0.0 in both PoA-DD	B.5	The quoted tool version EB 63, Annex 12 is outdated. Common practise analysis flow is not as in the tool. In the tool it is 1) Sub-step 4a, paragraph 44 2) Sub-step 4b, paragraph 45 3) 47, Step 1 -4 In the PoA-DD paragraph 45 is not fully explained and the order is not correct. Please correct. <u>Response No.2:</u> The quoted tool version EB 63, Annex 12 is still valid. Paragraph 45 has been added to Part II, section B.5 in the PoA-DD. However the order of the common practise analysis steps is not yet consistent with the “Tool for the demonstration and assessment of additionality”, Version 06.0.0.

			and specific CPA-DD.		<u>Response No.3:</u> The common practise analysis complies with the steps defined in the “Tool for the demonstration and assessment of additionality” version 06.0.0. CAR-g04.12 is resolved and closed.
CAR-g05	PoA-DD, Part II, B.6. Estimation of emission reductions of a generic CPA g05.1) (see page 27, equation E.6-2 & page 29, equation (1)) The multiply sign is not in consistency with the methodology.	B.6.1	g05.1) The correction has been made in the PoA-DD.	B.6.1	The multiply sign has been correctly updated CAR-g05.1 is resolved and closed.
	g05.2) (see page 27 and 28 B.6.1 and B.6.3, Project emission calculation) Please explain more in detail (refer to methodology) why the project emission is assumed to be equal to 0.	B.6.1 B.6.3	g05.2) The details (refer to methodology) why the project emission is assumed to be equal to 0 has been explained more in the PoA-DD.	B.6.1 B.6.3	It has been adequately described why the project emission is equal to 0. CAR-g05.2 is resolved and closed.
CAR-g06	PoA-DD, Part II, B.7.1. Data and parameters to be monitored by each generic CPA g06.1) Monitoring parameter $EG_{facility,y}$: Measurement methods and procedures are not as described in the methodology	B.7.1	g06.1) Monitoring parameter $EG_{facility,y}$: Measurement methods and procedures will be described as required in the methodology.	B.7.1	The Measurement methods and procedures of the monitoring parameter $EG_{facility,y}$ has been updated acc. to methodology requirements CAR-g06.1 is resolved and closed.
	g06.2) The parameter $EF_{grid,CM,y}$ is not yet included in the monitoring plan	B.7.1	g06.2) The parameter $EF_{grid,CM,y}$ is not included in the monitoring plan because based on the “tool to calculate the emission factor for	B.7.1	The methodology ACM0002 requires $EF_{grid,CM,y}$ to be monitored. Furthermore the CPAs apply for

			<p>an electricity system”, version 02.2.1, no monitoring and recalculation of the emissions factor during the crediting period is required for $EF_{grid,OMsimple,y}$, $EF_{grid,BM,y}$, $EF_{grid,CM,y}$</p> <p><u>Response No.2:</u></p> <p>$EF_{grid,CM,y}$ has been added to monitor following the methodology ACM0002 and the tool as well.</p>		<p>not just one monitoring period.</p> <p><u>Response No.2:</u></p> <p>$EF_{grid,CM,y}$ has been added to monitoring plan CAR-g06.2 is resolved and closed.</p>
CL-g01	See page 22, Table II.B.5.2) The precise reference for the value of inflation is not yet indicated.	B.5	<p>The precise reference for the value of inflation has been indicated.</p> <p><u>Response No.2:</u></p> <p>The document where the inflation data used for CPAs will be determined appropriately at the time to include the CPAs into PoA.</p>	B.5	<p>Please provide the document where the inflation data used was sourced from.</p> <p><u>Response No.2:</u></p> <p>The reference from which the inflation data used for CPAs was sourced from will be determined for each CPAs to be included into the PoA. CL-g01 is resolved and closed.</p>
CL-g02	B.7.2. Description of the monitoring plan for a generic CPA, Table II.B.7.2.1 Details of metering instruments Please describe accurately and substantiate the values of measurement accuracy of the electricity meters	B.7.2	<p>The accuracy of the electricity meters for CPAs has been indicated correctly in standard unit of the meters.</p>	B.7.2	<p>The accuracy of the electricity meters for CPAs has been indicated correctly in standard unit of the meters. The source has been substantiated. CL-g02 is resolved and closed.</p>

Table 4: List of forward action requests (FARs)

Validation / Verification Standard

(27) The DOE shall raise a forward action request (FAR) during validation to highlight issues related to project implementation that require review during the first verification of the project activity. FARs shall not relate to the CDM requirements for registration.

FAR number	Reference	Summary of project owner response	Validation team conclusion
FAR01			
...			

Appendix B

Certificates of Competence

Qualification

Yong, Tau Lan (Nelly) /

Emission Trading

United Nations Framework Convention on Climate Change

Auditor No.:

(AuditorenRegNr)

Appointed:
(Zugelassen)

☒ ja

Qualification Level:
(Qualifikationsstufe)

Lead Auditor

External:
(Externer)

☐ ja

Add. reviewer:
(Zusätzlicher Prüfer)

☐ yes

EAC Scopes:
(EAC Branchen)

CDM 01 - Energy industries (renewable - / non-renewable sources)
CDM 05 - Chemical industry
CDM 11 - Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride
CDM 12 - Solvents use
CDM 13 - Waste handling and disposal

Add. qualification:
(zus. Qualifikation)

First Appointment:
(Erstberufung)

10/28/2010

Valid to:
(Gültig bis)

10/27/2013

Remarks:

TA 1.2 - renewable energies
TA 5.1 / 11.1 / 12.1 - Chemical Industries
TA 13.1 - Waste handling and disposal

Languages:

English
malay
Indonesian
Mandarin

Experience Exchange

Date

Location

Remarks

Accreditation(s)

Monitoring

Latest Monitoring:
(letzte Beurteilung)

Next Monitoring:
(nächste Beurteilung)

Remarks:

Qualification

Truong, Le Tien Dung /

Emission Trading

United Nations Framework Convention on Climate Change

Auditor No.:

(AuditorenRegNr)

Appointed:
(Zugelassen)

☒ ja

Qualification Level:
(Qualifikationsstufe)

Lead Auditor

External:
(Externer)

☐ ja

Add. reviewer:
(Zusätzlicher Prüfer)

☐ yes

EAC Scopes:
(EAC Branchen)

CDM 01 - Energy industries (renewable - / non-renewable sources)

Add. qualification:
(zus. Qualifikation)

First Appointment:
(Erstberufung)

10/28/2011

Valid to:
(Gültig bis)

10/27/2014

Remarks:

TA 1.2

Languages:

Vietnamese
English

Experience Exchange

Date

Location

Remarks

Accreditation(s)

Monitoring

Latest Monitoring:
(letzte Beurteilung)

Next Monitoring:
(nächste Beurteilung)

Remarks:

[View / Edit Monitoring](#)

History of scope allocation

Date:

2011-10-30

Change:

EAC CDM added

By:

Manfred Brinkmann

Reason:

Valid for TA 1.2

Qualification

Li, Lixin /

Emission Trading

United Nations Framework Convention on Climate Change

Auditor No.:

(AuditorenRegNr)

Appointed:
(Zugelassen)

☒ ja

Qualification Level:
(Qualifikationsstufe)

Lead Auditor

External:
(Externer)

☐ ja

Add. reviewer:
(Zusätzlicher Prüfer)

☒ yes

EAC Scopes:
(EAC Branchen)

CDM 01 - Energy industries (renewable - / non-renewable sources)
CDM 03 - Energy demand
CDM 02 - Energy distribution
CDM 04 - Manufacturing industries

Add. qualification:
(zus. Qualifikation)

First Appointment:
(Erstberufung)

09/06/2010

Valid to:
(Gültig bis)

09/05/2013

Remarks:

Appointed as Technical Reviewer for TA 1.1, 1.2, 2.1, 2.2, 3.1
TA 4.5

Languages:

Experience Exchange

Date	Location	Remarks	Accreditation(s)
2010-12-21	Beijing	GC CDM Auditor Experience Exchange, Beijing, 2010-12-21to23 United Nations Framework Convention on Climate Change	

Monitoring

Latest Monitoring:
(letzte Beurteilung)

Next Monitoring:
(nächste Beurteilung)

Remarks:

History of scope allocation

Date: 2012-03-10
Change: EAC CDM, CDM added
By: Praveen Urs

Qualification

Waterkamp, Daniel Armin /

Emission Trading

United Nations Framework Convention on Climate Change

Auditor No.:

(AuditorenRegNr)

Appointed:
(Zugelassen)

☒ ja

Qualification Level:
(Qualifikationsstufe)

Auditor

External:
(Externer)

☐ ja

Add. reviewer:
(Zusätzlicher Prüfer)

☐ yes

EAC Scopes:
(EAC Branchen)

CDM 05 - Chemical industry
CDM 11 - Fugitive emissions from production and consumption of
halocarbons and sulphur hexafluoride
CDM 12 - Solvents use
CDM 13 - Waste handling and disposal

Add. qualification:
(zus. Qualifikation)

First Appointment:
(Erstberufung)

01/10/2011

Valid to:
(Gültig bis)

10/30/2014

Remarks:

TA 5.1/11.1/12.1
TA 13.1

Languages:

Experience Exchange

Date	Location	Remarks	Accreditation(s)
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Monitoring

Latest Monitoring:
(letzte Beurteilung)

Next Monitoring:
(nächste Beurteilung)

Remarks:

History of scope allocation

Date: 2012-06-29
Change: EAC CDM, CDM, CDM, CDM added
By: Praveen Urs

Qualification

Nguyen, Hong Ngoc Trang /

Emission Trading

United Nations Framework Convention on Climate Change

Auditor No.:
(AuditorenRegNr)

Appointed:
(Zugelassen)

☒ is

Qualification Level:
(Qualifikationsstufe)

Trainee

External:
(Externer)

☐ is

Add. reviewer:
(Zusätzlicher Prüfer)

☐ yes

EAC Scopes:
(EAC Branchen)

CDM 13 - Waste handling and disposal

Add. qualification:
(zus. Qualifikation)

First Appointment:
(Erstberufung)

03/31/2012

Valid to:
(Gültig bis)

03/30/2015

Remarks:

TA 13.1

Languages:

Vietnamese
English

Experience Exchange

Date

Location

Remarks

Accreditation(s)

Monitoring

Latest Monitoring:
(letzte Beurteilung)

Next Monitoring:
(nächste Beurteilung)

Remarks:

[View / Edit Monitoring](#)

History of scope allocation