

**DRAFT****Annex 26****DRAFT GUIDELINES ON ACCOUNTING OF SPECIFIED TYPES OF CHANGES IN
A/R CDM PROJECT ACTIVITIES FROM THE DESCRIPTION IN
REGISTERED PROJECT DESIGN DOCUMENTS****(Version 02.0)****CONTENTS**

	<i>Paragraphs</i>	<i>Page</i>
I. Introduction.....	1–2	2
A. Background.....	1	2
B. Objectives.....	2	2
II. Scope and applicability	3	2
III. Guidelines	4	2

**DRAFT****I. Introduction****A. Background**

1. Forestry practice and natural circumstances may necessitate that the actual implementation of an afforestation/reforestation clean development mechanism (A/R CDM) project activity differs from the description contained in the registered project design document (PDD).

B. Objectives

2. In implementation and/or monitoring of A/R CDM project activities, this document provides project participants with guidelines on addressing specified types of changes from the description contained in the registered PDD that do not require prior approval by the Executive Board of the clean development mechanism (CDM) (hereinafter referred to as the Board).

II. Scope and applicability

3. This document is applicable to project participants for registered A/R CDM project activities and small-scale A/R CDM project activities.

III. Guidelines

4. Based on the applicable provisions for post registration changes in the "Clean development mechanism project standard", the following types of changes in registered A/R CDM project activities do not require prior approval by the Board:

- (a) Changes in year-wise areas planted, possibly resulting in a part of the project area not being planted;
- (b) Changes in species composition, if the changes are demonstrated at verification to be consistent with the baseline identification and additionality demonstration made at the validation stage;
- (c) Changes in stocking density, if the changes are demonstrated at verification to be consistent with the baseline identification and additionality demonstration made at the validation stage;
- (d) Changes in timing and choice of silvicultural operations;
- (e) Changes in timing of harvest occurring before the third verification;
- (f) Changes related to collection of non-timber forest products;
- (g) Changes in tree/shrubs propagation method;
- (h) Changes in post-harvest re-planting/regeneration methods;
- (i) Changes in technology employed;
- (j) Changes in inputs (e.g. fertilizers, certified seeds, watering);
- (k) Changes in stratification for sampling;
- (l) Changes in type of sample plots (e.g. temporary, permanent, point-sampling);

**DRAFT**

- (m) Changes in number of sample plots and their allocation to strata;
- (n) Changes in the project boundary (limited to reduction in project area), if the changes are demonstrated at verification to be consistent with the baseline identification and additionality demonstration made at the validation stage;
- (o) Changes in quality assurance/quality control (QA/QC) procedures, where it can be demonstrated that the changed QA/QC procedures are used by the National Forest Inventory or were applied in another registered A/R CDM project activity;
- (p) Changes in parameters, equations, or methods used in tree biomass estimation, if the applicability of the changed parameters, equations, or methods is demonstrated at verification using the “Tool for demonstration of applicability of allometric equations and volume equations in A/R CDM project activities” when available, or if the changed parameters, equations, or methods do not result in a decrease in precision of the estimate of tree biomass;
- (q) Changes from provisions regarding shifting of pre-project activities, if the related emissions are estimated at verification using the tool “Estimation of the increase in greenhouse gas (GHG) emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity” and are accounted for as leakage;
- (r) Changes in use of fire in site preparation, if the related emissions are estimated at verification using the tool “Estimation of non-CO₂ GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity” and are accounted for as project emissions;
- (s) Changes in extent of soil disturbance in site preparation, if the related emissions are estimated at verification using Equation (2) of the “Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities” and are accounted for as project emissions;
- (t) Changes in methods of estimation of changes in any carbon pool, if the method applied at verification uses the latest version of the relevant approved tool and the applicability conditions of the methodology applied are consistent with the applicability conditions of the tool.

**DRAFT****History of the document**

Version	Date	Nature of revision(s)
02.0	EB 66, Annex # 02 March 2012	Revision required to ensure consistency with the CDM Project Standard as referenced in Appendix 1, <i>Implementation plan for the CDM Project Standard, Validation and Verification Standard and Project Cycle Procedure</i> (EB 65 report, annex 6, appendix 1)
01.0	EB 63, Annex 27 29 September 2011	Initial adoption.
Decision Class: Regulatory Document Type: Guideline Business Function: Methodology		