



# ANNEX 3

## ASSESSMENT

REGARDING POST REGISTRATION CHANGES

HP MID-HIMALAYAN WATERSHED  
DEVELOPMENT PROJECT (MHWDP)

INDIA: HIMACHAL PRADESH REFORESTATION  
PROJECT – IMPROVING LIVELIHOODS AND  
WATERSHEDS

**Report No: 8108367257 – 11/634**

**Date: 2015-04-09**

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|  |   |   |                 |                                      |                                |
|--|---|---|-----------------|--------------------------------------|--------------------------------|
| <b>Assessment Report</b><br>on post registration<br>changes  | <b>Report No.</b>   |   | <b>Rev. No.</b> | <b>Date of 1<sup>st</sup> issue:</b> | <b>Date of this rev.</b>       |
|  | 8110559617 – 13/166   |   | 1               | 2014-11-06                           | 2015-04-09                     |
| <b>Project:</b>  | <b>Title:</b>   |   |                 | <b>Registr. date:</b>                | <b>UNFCCC-No.:</b>             |
|  | India: Himachal Pradesh Reforestation Project – Improving Livelihoods and Watersheds                |   |                 | 2011-03-04                           | 4174                           |
| <b>Project Participant(s):</b>                               | <b>Name:</b>  |   |                 | <b>Party:</b>                        |                                |
|  | HP Mid-Himalayan Watershed Development Project (MHWDP)  |   |                 | India                                |                                |
| <b>Applied methodology/ies:</b>                              | <b>Title:</b>   |   |                 | <b>No.:</b>                          | <b>Scope:</b>                  |
|  | Afforestation and reforestation of degraded land  |   |                 | AR-ACM 001 ver. 3                    | 14                             |
| <b>Post Registration Changes:</b>                            | <b>Type of requested changes</b>  |   |                 | <b>Number of changes</b>             | <b>Prior Approval required</b> |
|  | <input type="checkbox"/> Temporary deviations from the MP   |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Temporary deviations from the MM   |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Corrections that do not affect the project                                 |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Change to the start date of the crediting p.                               |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Permanent changes from the MP  |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Permanent changes from the MM  |   |                 | -                                    | <input type="checkbox"/>       |
|  | <input type="checkbox"/> Design changes to the project activity/PoA                                 |   |                 | -                                    | <input type="checkbox"/>       |
| <input checked="" type="checkbox"/> Changes specific to A/R  |   |   | Several small   | <input type="checkbox"/>             |                                |
| <b>Revised PDD:</b>  | <b>Title:</b>   |   |                 | <b>Attached in TC:</b>               | <b>Attached clean:</b>         |
|  | India: Himachal Pradesh Reforestation Project – Improving Livelihoods and Watersheds                |   |                 | Not required for A/R projects        |                                |
| <b>Assessment team / Technical Review and Final Approval</b> | <b>Assessment Team:</b>   |   |                 | <b>Technical review:</b>             | <b>Final approval:</b>         |
|  | G Ezhilarasu (TL) <sup>1</sup><br>Prabhat Kumar (TL) <sup>2</sup><br>Pankaj Mohan (TM) <sup>3</sup> | Lokesh Chandra Dube (TM/TE) <sup>4</sup>  |                 | Dr. G. Kochaniewicz                  | Stefan Winter                  |
| <b>Assessment Opinion:</b>                                   | <input type="checkbox"/>  | The post registration changes require prior Approval by the Board               |                 |                                      |                                |
|  | <input checked="" type="checkbox"/>   | The post registration changes do <b>not</b> require prior Approval by the Board |                 |                                      |                                |
| <b>Document information:</b>                                 | <b>Filename:</b>  |   |                 |                                      | <b>No. of pages:</b>           |
|  | 2015-04-09 Annex 3 PRC Report_IC_Final  |   |                 |                                      | 29                             |

<sup>1</sup> From 30-06-2014

<sup>2</sup> Till 30-06-2014

<sup>3</sup> Till 30-06-2014

<sup>4</sup> Till 06-12-2013

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## Abbreviations

|                         |  |
|-------------------------|--|
| <b>A/R</b>              | <b>Afforestation and Reforestation</b>                       |
| <b>CA</b>               | <b>Corrective Action / Clarification Action</b>              |
| <b>CAR</b>              | <b>Corrective Action Request</b>                             |
| <b>CDM</b>              | <b>Clean Development Mechanism</b>                           |
| <b>CER</b>              | <b>Certified Emission Reduction</b>                          |
| <b>CL</b>               | <b>Clarification Request</b>                                 |
| <b>CO<sub>2</sub></b>   | <b>Carbon dioxide</b>  |
| <b>CO<sub>2eq</sub></b> | <b>Carbon dioxide equivalent</b>                             |
| <b>DBH</b>              | <b>Diameter at breast height</b>                             |
| <b>DVerR</b>            | <b>Draft Verification Report</b>                             |
| <b>ER</b>               | <b>Emission Removals</b>                                     |
| <b>FAR</b>              | <b>Forward Action Request</b>                                |
| <b>GHG</b>              | <b>Greenhouse gas(es)</b>                                    |
| <b>GIS</b>              | <b>Geographical Information System</b>                       |
| <b>GPS</b>              | <b>Global Positioning System</b>                             |
| <b>Ha</b>               | <b>Hectare</b>   |
| <b>ICER</b>             | <b>longterm certified emission reductions</b>                |
| <b>LULUCF</b>           | <b>Land Use, Land Use Change and Forestry</b>                |
| <b>MHWD</b>             | <b>The Mid Himalayan Watershed Development Project</b>       |
| <b>MP</b>               | <b>Monitoring Plan</b>                                       |
| <b>MR</b>               | <b>Monitoring Report</b>                                     |
| <b>PA</b>               | <b>Project Activity</b>                                      |
| <b>PDD</b>              | <b>Project Design Document</b>                               |
| <b>PP</b>               | <b>Project Participant</b>                                   |
| <b>PSP</b>              | <b>Permanent Sampling Plots</b>                              |
| <b>QA/QC</b>            | <b>Quality Assurance / Quality Control</b>                   |
| <b>tCER</b>             | <b>temporary certified emission reductions</b>               |
| <b>SOP</b>              | <b>Standard Operating Procedure</b>                          |
| <b>UNFCCC</b>           | <b>United Nations Framework Convention on Climate Change</b> |



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|             |   |
|-------------|---|
| <b>VFDC</b> | <b>Village Forest Development Committee</b>       |
| <b>VVS</b>  | <b>Validation and Verification Standard</b>       |
| <b>XLS</b>  | <b>Emission Removals Calculation Spread Sheet</b> |

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## **1 OBJECTIVE / SCOPE**

M/s HP Mid-Himalayan Watershed Development Project (MHWDP) has commissioned the TÜV NORD JI/CDM Certification Program (CP) to assess post registration changes of the project

*“India: Himachal Pradesh Reforestation Project – Improving Livelihoods and Watersheds”*

This report serves for all kind of post registration changes as defined in the PS.

In this case it serves as an annex to the verification report.

## 2 GENERAL CHARACTERISTICS

### 2.1 Project Characteristics

As this assessment was carried out as part of the 1st verification of the project activity please refer to chapter 2 of the verification report.

### 2.2 Overview of Post Registration Changes

Within this report post registration changes as listed in Table 2-2 are assessed.

**Table 2-2:** Overview Post Registration Changes

| # | Applicable as of / from - to | Type of post registration change <sup>1)</sup> | Description                                 |
|---|------------------------------|--|---|
| 1 | NA                           | TDfrMP   | NA  |
| 2 | NA                           | TDfMM  | NA  |
| 3 | NA                           | CrPDD  | NA  |
| 4 | NA                           | ChSD   | NA  |
| 5 | NA                           | PCfrMP   | NA  |
| 6 | NA                           | PCfMM  | NA  |
| 7 | NA                           | CoPD   | NA  |
| 8 | 2006-07-01                   | CstAR  | Several small changes during implementation |

- <sup>1)</sup>
- TDfrMP : Temporary deviation from registered monitoring plan
  - TDfMM : Temporary deviation from the monitoring methodology
  - CrPDD : Corrections to the registered PDD
  - ChSD : Change to the start date of the crediting period
  - PCfrMP : Permanent changes from registered Monitoring Plan
  - PCfMM : Permanent changes from Monitoring Methodology
  - CoPD : Changes to the project design of a registered project activity / PoA
  - CstAR : Changes specific to afforestation or reforestation

## 2.3 Assessment team members and technical reviewers

As this assessment was carried out as part of the 1st verification of the project activity please refer to the main part of the verification report.

## 2.4 Assessment Steps

The *assessment of post registration changes* consisted of the following steps:

- Appointment of team members and technical reviewers
- A desk review of the registered PDD<sup>/PDD/</sup> submitted by the client and additional supporting documents
- On-Site assessment (if required)
- Background investigation and follow-up interviews with personnel of the project developer and its contractors,
- Resolution of corrective actions (CARs / CLs) (if any)
- Final reporting
- Technical review
- Final approval.

In this case all activities were carried out as part of the 1st verification of this project activity.

## 2.5 Review of Documents

The registered PDD and supporting background documents related to the project design and the post registration changes were reviewed.

As far as required the assessment team used additional documentation by third parties like host party legislation, technical reports referring to the project design or to the basic conditions and technical data.

## 2.6 Follow-up Interviews

The validation team has carried out interviews in order to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable for CDM.



During validation the validation team has performed interviews to confirm selected information and to resolve issues identified in the document review. The main topics of the interviews are summarized in table 2-4.

**Table 2-4:** Interviewed persons and interview topics

| Interviewed Persons / Entities  | Interview topics   |
|---|--|
| 1. Projects & Operations Personnel <sup>/IM01/</sup><br>2. Local Stakeholders <sup>/IM03/</sup> | <ul style="list-style-type: none"> <li>- General aspects of the project</li> <li>- Forest implementation</li> <li>- Project boundary</li> <li>- Technical equipment and operation</li> <li>- Changes since validation</li> <li>- Monitoring and measurement equipment</li> <li>- Re-measurement of sample plots</li> <li>- Remaining issues from validation</li> <li>- Calibration procedures (if applicable)</li> <li>- Quality management system</li> <li>- Involved personnel and responsibilities</li> <li>- Training and practice of the operational personnel</li> <li>- Implementation of the monitoring plan</li> <li>- Monitoring data management</li> <li>- Data uncertainty and residual risks</li> <li>- GHG emission removal calculation</li> <li>- Procedural aspects of the verification</li> <li>- Maintenance</li> <li>- Environmental aspects</li> </ul> |

A comprehensive list of all interviewed persons is part of section 7 'References'.

## 2.7 Resolution of Clarification and Corrective Action Requests

### 2.7.1 Definition

A **Corrective Action Request (CAR)** will be established where:

- mistakes have been made in assumptions, application of the methodology or the project documentation which will have a direct influence the project results,
- the requirements deemed relevant for validation of the intended / implemented changes,

- 
- there is a risk that the changes cannot be approved by the UNFCCC or that emission reductions would not be able to be verified and certified after the implementation of the changes.

A **Clarification Request (CL)** will be issued where information is insufficient, unclear or not transparent enough to establish whether a requirement is met.

### 2.7.2 Assessment

After reviewing all relevant documents and taken all other relevant information into account, the assessment team issues all findings (in the course of a draft report, if applicable) and hands over the findings to the project proponent in order to respond on the issues raised and to revise the documentation accordingly.

The final reporting step starts after resolution of the raised CARs and CLs. In case the findings from CARs and CLs cannot be resolved by the project proponent or the proposed action related to the FARs raised cannot be assessed as adequate, no positive assessment opinion can be issued by the validation team.

The CAR(s) / CL(s) / FAR(s) are documented in the context of the respective chapters.

## 2.8 Technical review

Before submission of the final assessment report a technical review is carried out. The technical reviewer is a competent GHG auditor being appointed for the scope this project falls under. The technical reviewer is not considered to be part of the verification team and thus not involved in the decision making process up to the technical review.

As a result of the technical review process the assessment opinion as prepared by the validation team leader may be confirmed or revised. Furthermore reporting improvements might be achieved.

## 2.9 Final approval

After successful technical review of the final report an overall (esp. procedural) assessment of the requested post registration changes will be carried out by a senior assessor located in the accredited premises of TÜV NORD.

Only after this step the notification or the report can be forwarded to the UNFCCC (in case of a positive validation opinion).

### 3 CHANGES THAT DO NOT AFFECT THE PROJECT DESIGN

#### 3.1 Assessment of Changes

##### Requested Deviations / Changes #1

- Type of change(s):
- ☐ Temporary Deviation from Monitoring Plan
  - ☐ Temporary Deviation from Monitoring Methodology
  - ☐ Corrections that do not affect the project design
  - ☐ Permanent Change from Monitoring Plan
  - ☐ Permanent Change from Monitoring Methodology
  - ☒ Changes specific to afforestation or reforestation

##### A. Description of post registration change

|  |   |  |   |
|--|---|--|---|
| <b>Start Date:</b><br>Please provide the start date of the change        | 2006/07/01  | <b>End Date:</b><br>Please provide the end date of the change, if applicable | - |
| <b>Description:</b><br>Please give a detailed description of the changes | <p>In line with “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) (Annex 24, EB 66), following changes have been made.</p> <p><b>Changes in year wise areas planted, possibly resulting in a part of the project area not being planted (EB 66 Annex 24 §§ (a));</b></p> <p>As a result of minor changes in year wise area planted relative to the schedule of planting proposed in the PDD; an area of 3210.19 ha out of 4003.07 ha has been planted until December 2012; and the planting of the remaining area of 792.88 ha is proposed during the second monitoring period as per the schedule presented in Table B2 of the MR.</p> |  |   |

##### B. Assessment of post registration change – specific to A/R

|   |  |
|---|--|
| <b>Accuracy:</b><br>Please give a detailed assessment whether the deviation is likely to lead | The above listed change could be confirmed during the site visit and can be accepted as per the following justification: |
|---|--|

| Requested Deviations / Changes #1  |   |
|--|---|
| to a reduction in the accuracy of the ER calculation.  | The Project description mentions that the project will be implemented in 4003.07 ha of degraded lands. However for this monitoring period the plantations were done only in 3210.19 ha and the remaining 792.88 hectares will be completed in the next monitoring period. This is due to the minor change in the planting schedule. And also the area under the A/R CDM project is still the same as mentioned in the registered PDD and only the planting schedule changed, this is in line with EB 66 Annex 24 §§ a). Hence accepted. |
| <b>Conservative-ness:</b><br>Please give a detailed assessment whether conservative assumptions or discount factors have been applied to ensure that ER will not be overestimated. | This change is consistent with the baseline identification and additionality demonstration made at the validation stage. They all improve the accuracy of the estimations of ERs. Therefore it can be concluded that revisions are accurate, conservative and correct.  |
| <b>Appendix 1 PS:</b><br>Check if the changes fall under one of the scenarios of appendix 1 of the PS.   | This A/R specific change does not require approval by the board as they are listed in PS appendix 1 and as per paragraph 4 (a), of EB 66 Annex 24.  |
| <b>C. Revised PDD</b>  |   |
| <b>Rev. of PDD:</b><br>Check whether the changes have been fully addressed in a revised PDD.   | <input type="checkbox"/> The changes have correctly been reflected in the revised PDD.<br><input checked="" type="checkbox"/> A revision of the PDD is not required (in case of temp. Changes and A/R specific changes (defined as minor)).<br><input type="checkbox"/> The revised PDD has been forwarded in (i) track-change and (ii) clean version.  |
| <b>D. Prior Approval</b>   |   |
| <b>Prior approval:</b><br>Assess whether the change requires prior approval of the board   | <input type="checkbox"/> The post registration change requires prior approval<br><input checked="" type="checkbox"/> The post registration change does not require prior approval   |

## Requested Deviations / Changes #2

- Type of change(s):
- ☐ Temporary Deviation from Monitoring Plan
  - ☐ Temporary Deviation from Monitoring Methodology
  - ☐ Corrections that do not affect the project design
  - ☐ Permanent Change from Monitoring Plan
  - ☐ Permanent Change from Monitoring Methodology
  - ☒ Changes specific to afforestation or reforestation

### A. Description of post registration change

|  |  |  |   |
|--|--|--|---|
| <b>Start Date:</b><br>Please provide the start date of the change        | 2006/07/01   | <b>End Date:</b><br>Please provide the end date of the change, if applicable | - |
| <b>Description:</b><br>Please give a detailed description of the changes | <p>In line with “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) (Annex 24, EB 66), following changes have been made.</p> <p><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. (EB 66 Annex 24 §§ b)</b></p> <p>The changes in species composition occurred during the project implementation. Due to degraded site conditions and other location specific factors, survival and growth rates of some species were not as anticipated resulting in their replacement with species with similar growth characteristics that have better survival. In addition, changes to the stand models were needed to be made as per the field level implementation requirements, site conditions of land parcels, and to adjust the planting schedule to the supply of seedlings from nurseries. These changes in species composition do not have impact on the baseline and the additionality of the project.</p> |  |   |

### B. Assessment of post registration change – specific to A/R

|   |  |
|---|--|
| <b>Accuracy:</b><br>Please give a detailed assessment whether the deviation is likely to lead to a reduction in the accuracy of the ER calculation. | <p>The above listed change could be confirmed during the site visit and can be accepted as per the following justification:</p> <p>The composition of species planted in the project was changed. But the proportion of fast and slow growing species planted is the</p> |
|---|--|

| Requested Deviations / Changes #2  |   |
|--|---|
|  | same as defined in the PDD. The information was provided in section B1 of the MR. Verification team checked the characteristic of the species and confirmed the proportion of fast and slow growing species and as such it will not affect the additionality and baseline determined at the validation stage. The volume equations used for the calculation are given in the ER calculation file in the sheet named "standard values". The source of the volume equations is applicable for Forests of India, Nepal & Bhutan, and published by Forest Survey of India Ministry of Environment & Forests, Government of India. This is in line with EB 66 Annex 24 §§ b). Hence it is appropriate and accepted |
| <b>Conservative-ness:</b><br>Please give a detailed assessment whether conservative assumptions or discount factors have been applied to ensure that ER will not be overestimated. | The change is consistent with the baseline identification and additionality demonstration made at the validation stage. They all improve the accuracy of the estimations of ERs. Therefore it can be concluded that revisions are accurate, conservative and correct.   |
| <b>Appendix 1 PS:</b><br>Check if the changes fall under one of the scenarios of appendix 1 of the PS.   | This A/R specific change does not require approval by the board as they are listed in PS appendix 1 and as per Paragraph 4 (b) of EB 66 Annex 24.   |
| <b>C. Revised PDD</b>  |   |
| <b>Rev. of PDD:</b><br>Check whether the changes have been fully addressed in a revised PDD.   | <input type="checkbox"/> The changes have correctly been reflected in the revised PDD.<br><input checked="" type="checkbox"/> A revision of the PDD is not required (in case of temp. Changes and A/R specific changes (defined as minor)).<br><input type="checkbox"/> The revised PDD has been forwarded in (i) track-change and (ii) clean version.  |
| <b>D. Prior Approval</b>   |   |
| <b>Prior approval:</b><br>Assess whether the change requires prior approval of the board   | <input type="checkbox"/> The post registration change requires prior approval<br><input checked="" type="checkbox"/> The post registration change does not require prior approval   |

### Requested Deviations / Changes #3

- Type of change(s):
- ☐ Temporary Deviation from Monitoring Plan
  - ☐ Temporary Deviation from Monitoring Methodology
  - ☐ Corrections that do not affect the project design
  - ☐ Permanent Change from Monitoring Plan
  - ☐ Permanent Change from Monitoring Methodology
  - ☒ Changes specific to afforestation or reforestation

#### A. Description of post registration change

|  |   |  |   |
|--|---|--|---|
| <b>Start Date:</b><br>Please provide the start date of the change        | 2006/07/01  | <b>End Date:</b><br>Please provide the end date of the change, if applicable | - |
| <b>Description:</b><br>Please give a detailed description of the changes | <p>In line with “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) (Annex 24, EB 66), following change have been made.</p> <p><b>Changes in technology employed; (EB 66 Annex 24 §§ i)</b></p> <p>For the measurement of tree height, clinometer was proposed to be used. However, height of the seedlings of the planted project areas was not as anticipated because of the degraded nature of sites. It was not feasible to sue clinometer. Therefore, pole method was adopted. With this method, wooden pole with graduated height was held vertically along the side of the tree seedling and the tree height corresponding to the graduate pole was recorded</p> |  |   |

#### B. Assessment of post registration change – specific to A/R

|   |  |
|---|--|
| <b>Accuracy:</b><br>Please give a detailed assessment whether the deviation is likely to lead to a reduction in the accuracy of the ER calculation. | <p>The above listed change could be confirmed during the site visit and can be accepted as per the following justification:</p> <p>The clinometer was proposed to be used for the measurement of tree height. But PP used, wooden pole with graduated height was held vertically along the side of the tree seedling and the tree height corresponding to the graduate pole was recorded. This change is due to the degraded nature of sites as a result the anticipated growth is not met. Also pole method is one of the best method as per forest inventories to measure the height of low standing trees. The tree hieght recorded and taken in emission</p> |
|---|--|



| Requested Deviations / Changes #3  |  |
|--|--|
|  | reduction calculation sheets are observed by the verification team and found that the average height of the trees is only 1.07m which comes under low standing trees. This is in line with EB 66 Annex 24 §§ i) and hence accepted.  |
| <b>Conservative-ness:</b><br>Please give a detailed assessment whether conservative assumptions or discount factors have been applied to ensure that ER will not be overestimated. | This change is consistent with the baseline identification and additionality demonstration made at the validation stage. They all improve the accuracy of the estimations of ERs. Therefore it can be concluded that revisions are accurate, conservative and correct.   |
| <b>Appendix 1 PS:</b><br>Check if the changes fall under one of the scenarios of appendix 1 of the PS.   | This A/R specific change do not require approval by the board as they are listed in PS appendix 1 and as per paragraph 4 (i) of EB 66 Annex 24.  |
| <b>C. Revised PDD</b>  |  |
| <b>Rev. of PDD:</b><br>Check whether the changes have been fully addressed in a revised PDD.   | <input type="checkbox"/> The changes have correctly been reflected in the revised PDD.<br><input checked="" type="checkbox"/> A revision of the PDD is not required (in case of temp. Changes and A/R specific changes (defined as minor)).<br><input type="checkbox"/> The revised PDD has been forwarded in (i) track-change and (ii) clean version. |
| <b>D. Prior Approval</b>   |  |
| <b>Prior approval:</b><br>Assess whether the change requires prior approval of the board   | <input type="checkbox"/> <i>The post registration change requires prior approval</i><br><input checked="" type="checkbox"/> <i>The post registration change does not require prior approval</i>  |



#### Requested Deviations / Changes #4

- Type of change(s):
- ☐ Temporary Deviation from Monitoring Plan
  - ☐ Temporary Deviation from Monitoring Methodology
  - ☐ Corrections that do not affect the project design
  - ☐ Permanent Change from Monitoring Plan
  - ☐ Permanent Change from Monitoring Methodology
  - ☒ Changes specific to afforestation or reforestation

#### A. Description of post registration change

|  |  |  |   |
|--|--|--|---|
| <b>Start Date:</b><br>Please provide the start date of the change        | 2006/07/01   | <b>End Date:</b><br>Please provide the end date of the change, if applicable | - |
| <b>Description:</b><br>Please give a detailed description of the changes | <p>In line with “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) (Annex 24, EB 66), following change have been made.</p> <p><b>Changes in number of sample plots and their allocation to strata.(EB 66 Annex 24 §§ m)</b></p> <p>The calculation of number sample plots and their allocation to the project strata has been revised from original 168 sample plots to 152 sample plot. The change is due to the area of 792.88 hectares private lands not planted during the monitoring period.</p> |  |   |

#### B. Assessment of post registration change – specific to A/R

|   |   |
|---|---|
| <b>Accuracy:</b><br>Please give a detailed assessment whether the deviation is likely to lead to a reduction in the accuracy of the ER calculation. | <p>The above listed change could be confirmed during the site visit and can be accepted as per the following justification:</p> <p>The calculation of number sample plots and their allocation to the project strata has been revised from original 168 sample plots to 152 sample plots. The change is due to the change is planting schedule. 792.88 hectares of private lands were not planted during the monitoring period. The difference in number of sample plots occurs due to delayed planting. Sample plots located on not planted area were not measured. Due to the reduced sample size the monitored valued did not fulfil the uncertainty criteria of 90/10 confidence/precision requirements. Uncertainty of 27.43% was calculated. Accordingly as per AR tool 14 version 4.1, PP applied discount factor of 75% to the standard deviation for the</p> |
|---|---|

| Requested Deviations / Changes #4  |  |
|--|--|
|  | value of biomass per ha and discount on calculated GHG removals. This change is in line with EB 66 Annex 24 §§ m) and hence accepted.  |
| <b>Conservative-ness:</b><br>Please give a detailed assessment whether conservative assumptions or discount factors have been applied to ensure that ER will not be overestimated. | This change is consistent with the baseline identification and additionality demonstration made at the validation stage. They all improve the accuracy of the estimations of ERs. Therefore it can be concluded that revisions are accurate, conservative and correct.   |
| <b>Appendix 1 PS:</b><br>Check if the changes fall under one of the scenarios of appendix 1 of the PS.   | This A/R specific change do not require approval by the board as they are listed in PS appendix 1 and as per Paragraph 4 (m), of EB 66 Annex 24.   |
| <b>C. Revised PDD</b>  |  |
| <b>Rev. of PDD:</b><br>Check whether the changes have been fully addressed in a revised PDD.   | <input type="checkbox"/> The changes have correctly been reflected in the revised PDD.<br><input checked="" type="checkbox"/> A revision of the PDD is not required (in case of temp. Changes and A/R specific changes (defined as minor)).<br><input type="checkbox"/> The revised PDD has been forwarded in (i) track-change and (ii) clean version. |
| <b>D. Prior Approval</b>   |  |
| <b>Prior approval:</b><br>Assess whether the change requires prior approval of the board   | <input type="checkbox"/> <i>The post registration change requires prior approval</i><br><input checked="" type="checkbox"/> <i>The post registration change does not require prior approval</i>  |

## 3.2 Related Findings

Follow up on related findings in the Final Verification Report.

## **4 CHANGE TO THE START DATE OF THE CREDITING PERIOD**

The post registration changes do not fall under this category.

### **4.1 Related Findings**

No findings have been identified in this context.

## **5 CHANGES TO THE PROJECT / PROGRAMME DESIGN**

The post registration changes do not fall under this category.

### **5.1 Related Findings**

No findings have been identified in this context.

## 6 SUMMARY OF ASSESSMENT OPINIONS

The below listed changes have occurred after the registration of the project / PoA.

| Type of Change occurred   | Total No. of changes | No. of changes which require prior approval |
|---|----------------------|---|
| <input type="checkbox"/> Temporary deviations from the MP             |                      |   |
| <input type="checkbox"/> Temporary deviations from the MM             |                      |   |
| <input type="checkbox"/> Corrections that do not affect the project   |                      |   |
| <input type="checkbox"/> Change to the start date of the crediting p. |                      |   |
| <input type="checkbox"/> Permanent changes from the MP                |                      |   |
| <input type="checkbox"/> Permanent changes from the MM                |                      |   |
| <input type="checkbox"/> Design changes to the project activity / PoA |                      |   |
| <input checked="" type="checkbox"/> Changes specific to AR projects   |                      |   |

None of the changes requires prior approval of the Board.

Coimbatore, 2015-04-09



G. Ezhilarasu  
TÜV NORD JI/CDM CP  
Assessment Team Leader

Essen, 2015-04-09



Stefan Winter  
TÜV NORD JI/CDM CP  
Final Approval

## **7 REFERENCES**

All references are listed in the Verification Report to which this assessment is attached.

# APPENDIX

- A1:** Assessment of Financial Parameters
- A2:** Assessment of Barrier analysis
- A3:** Competence statements of involved personnel

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## APPENDIX 1: ASSESSMENT OF FINANCIAL PARAMETERS

**Table A-1:** Assessment of Financial Parameters (VVS, v. 2.0, §§ 120, 121 / in case financial parameters stem from FSR §122)

N/A



## APPENDIX 2: ASSESSMENT OF BARRIER ANALYSIS

**Table A-2:** Assessment of Barrier Analysis (VVS, v. 2.0, §§ 124-127)

N/A

## APPENDIX 3: STATEMENTS OF COMPETENCE OF INVOLVED PERSONNEL



### Statement of Competence

Appointment and authorization according to the procedures of the TÜV NORD JI/CDM Certification Program

**Mr. Ezhilarasu G.**

| SCHEME            | STATUS  | VALID UNTIL |
|-------------------|---|-------------|
| CDM               | Senior Assessor<br>(Validation, Verification) | 2017-02-06  |
| VCS / ISO 14064-2 | Senior Assessor                               | 2017-02-06  |

Authorization status for technical areas within sectoral scopes:

| CODE | TECHNICAL AREA              |
|------|-----------------------------|
| 1.2  | Renewable Energies          |
| 3.1  | Energy Demand               |
| 13.1 | Waste Handling and Disposal |

130 – Rev. 3, Date: 2014-02-07

130\_881-VA060-F20\_2014-02-07\_rev3.doc

501-VA060-F20 rev3 / 2012-10-25



### Statement of Competence

Appointment and authorization according to the procedures of the TÜV NORD JI/CDM Certification Program

**Mr. Prabhat Kumar**

| SCHEME | STATUS                                      | VALID UNTIL |
|--------|---|-------------|
| CDM    | Lead Assessor<br>(Validation, Verification) | 2015-01-17  |
| VCS    | Lead Assessor                               | 2015-01-17  |

Authorization status for technical areas within sectoral scopes:

| CODE | TECHNICAL AREA              |
|------|-----------------------------|
| 1.2  | Renewable Energies          |
| 7.1  | Transport                   |
| 13.1 | Waste Handling and Disposal |

284 – Rev. 3, Date: 2012-02-08

284\_501-F003\_2012-02-08\_rev3.doc

501-F003 rev1 / 2011-08-02



### Statement of Competence

Appointment and authorization according to the procedures  
of the TÜV NORD JI/CDM Certification Program

**Mr. Lokesh Chandra Dube**

| SCHEME            | STATUS  | VALID UNTIL |
|-------------------|---|-------------|
| CDM               | Lead Assessor<br>(Validation, Verification)<br>Technical Reviewer | 2015-06-03  |
| VCS / ISO 14064-2 | Lead Assessor<br>Technical Reviewer                               | 2015-06-03  |

Authorization status for technical areas within sectoral scopes:

| CODE | TECHNICAL AREA              |
|------|-----------------------------|
| 1.2  | Renewable Energies          |
| 3.1  | Energy Demand               |
| 13.1 | Waste Handling and Disposal |
| 13.2 | Animal Waste Management     |
| 14.1 | Forestry                    |
| 15.1 | Agriculture                 |
| 15.2 | Animal Waste Management     |

155 – Rev. 3, Date: 2012-06-15

155\_S01-F003\_2012-06-15\_rev3.doc

S01-F003 rev2 / 2012-04-05



### Statement of Competence

Appointment and authorization according to the procedures  
of the TÜV NORD JI/CDM Certification Program

**Mr. Grzegorz Kochaniewicz**

| SCHEME            | STATUS        | VALID UNTIL |
|-------------------|---------------|-------------|
| CDM               | Lead Assessor | 2016-01-24  |
| VCS / ISO 14064-2 | Lead Assessor | 2016-01-24  |

Authorization status for technical areas within sectoral scopes:

| CODE | TECHNICAL AREA     |
|------|--------------------|
| 1.2  | Renewable Energies |
| 3.1  | Energy Demand      |
| 14.1 | Forestry           |

173 – Rev. 4, Date: 2013-11-04

173\_S01-VA060-F20\_2013-11-04\_rev4

S01-VA060-F20 rev3 / 2012-10-25



### Statement of Competence

Appointment and authorization according to the procedures  
of the TÜV NORD JI/CDM Certification Program

**Mr. Stefan Winter**

| SCHEME | STATUS                                     | VALID UNTIL |
|--------|--|-------------|
| CDM    | Senior Assessor (Validation, Verification) | 2017-07-27  |
|        | Technical Reviewer                         |             |
| VCS    | Senior Assessor (Validation, Verification) | 2017-07-27  |
|        | Technical Reviewer                         |             |

Authorization status for technical areas within sectoral scopes:

| CODE | TECHNICAL AREA              | TR SUBCATEGORIES              |
|------|-----------------------------|-------------------------------|
| 1.1  | Thermal energy generation   |                               |
| 1.2  | Renewable Energy            | 1.2.1 Hydro                   |
|      |                             | 1.2.2 Wind                    |
|      |                             | 1.2.3 Geothermal              |
|      |                             | 1.2.4 Solar                   |
|      |                             | 1.2.5 Tidal                   |
| 2.2  | Heat distribution           |                               |
| 3.1  | Energy demand               |                               |
| 13.1 | Waste handling and disposal | 13.1.1 Waste management       |
|      |                             | 13.1.2 Waste water management |
| 13.2 | Animal waste management     |                               |
| 15.2 | Animal waste management     |                               |

163 – Rev. 3, Date: 2014-07-28

