



# Andalusian carbon standard for the certification of blue carbon credits



Socios beneficiarios:



Cofinanciador:



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## 1. Version

1. This document is version 01.0 of the "Andalusian Carbon Standard for the Certification of Blue Carbon Credits" (hereafter Standard). The edition of the Standard, as well as all regulatory documents, templates, etc., will be catalogued with a version number that will include the date of creation and the date of entry into force.
2. All documents covered by the Standard that are subject to revision and/or updating shall include an annex to the document in which the references to the updates made shall be unambiguously indicated, indicating the essential changes between the updated version and the previous versions. The annex shall also contain information on the date of entry into force. Document revisions may involve the modification of rules and/or requirements in relation to previous versions.
3. It is the responsibility of the different actors involved in the Standard to use the most updated versions of the documents, being able, at the regulator's discretion, to establish grace periods between the coexistence of different versions.
4. The operative language of this Standard is Spanish, all documents associated with the project cycle shall be written and presented in Spanish.

### 1.1. Entry into force

5. Version 01.0 of this standard becomes effective when being approved by Ministry of Agriculture, Livestock, Fisheries and Sustainable Development.

## 2. Object

6. This Standard aims to provide to the agents involved in the development of blue carbon projects in Andalusia with clear guidance on the minimum requirements, administrative guidelines and methodological alternatives for the design, implementation and monitoring of conservation/restoration projects for seagrass meadows and tidal marshes, as well as all other types of projects included in the scope of this Standard.
7. The scope covers all those activities related to the generation of carbon credits (Absorption Units, hereinafter UDAs) linked to CO<sub>2</sub> removals originated from the emission offset projects contemplated in Law 8/2018 of 8 October 1. Each UDA is the amount of CO<sub>2</sub> absorbed certified through an absorption project, equivalent to one tonne of CO<sub>2</sub>.
8. In general, the implementation of Standard absorption projects shall not be required by any applicable legal requirements or sectoral regulations
9. Participation in the Standard is voluntary and implies acceptance of the technical, administrative and methodological provisions defined in the Standard
10. This Standard scope does not include carbon footprint assessments or carbon neutrality declarations.
11. The Standard defines its objectives in three fundamental aspects:

- a) To provide requirements applicable to all project types within the scope of the Standard and to provide specific guidance to facilitate and promote a clear and common understanding of all elements involved in the Standard.
- b) To guarantee the quality and uniformity of the information included in the description of the projects and of all those elements linked to their monitoring.
- c) Ensure the overall efficiency and integrity of the Standard, ensuring implementation cost containment and consistency and reliability of information associated with the life of projects.

## **2.1. Terminology**

- 12. In addition to the specific definitions that are specified in the different documents linked to the Standard, it is specified, in line with the generally accepted international terminology, the existence of three levels of requirements represented by the following expressions:
  - d) "Shall" is used to indicate requirements that must be followed in a mandatory manner.
  - e) "Should" is used to indicate that, among several possibilities, it is recommended that the indicated guideline be followed as particularly appropriate.
  - f) "May" is used to indicate that an option/alternative is permitted in compliance with this Standard.

## **3. Guiding Principles of the Standard**

- 13. Project proponents shall ensure that the proposed activities comply with all the latest applicable standards and requirements of the standard at all stages of the project cycle, including design, implementation, and monitoring until issuance of the UDAs.
- 14. The following principles guide the design, implementation and monitoring of project results..

### **3.1. Relevance**

- 15. It gathers those elements that are of interest related to aspects such as sources of greenhouse gases - hereinafter GHG, GHG sinks, GHG reservoirs, activity data, methodologies and all other information that is appropriate to the needs of the intended user.

### **3.2. Transparency**

- 16. It is ensured that the elements that the documentation provided is sufficient and clear so that it is possible to understand how the description of the proposed actions

and the impact of the results was carried out, as well as the associated calculations so that it is possible to confirm the quality and traceability of the data.

### **3.3. Consistency**

17. Data have the attributes of being free of contradictions and are consistent with other data in a similar context (spatial and/or temporal)

### **3.4. Comparability**

18. The calculation and procedures defined in the Standard are reproducible and comparable across territories and circumstances.

### **3.5. Completeness**

19. Estimates of all relevant variables are reported, defining the systematic approach to be followed in the case of missing data, and establishing the criteria to be followed in the case that assumptions are necessary

### **3.6. Accuracy**

20. As far as can be determined, the results of the application of the Standard should contain neither overestimates nor underestimates. The user of the Standard undertakes to provide descriptive information on the processes of reducing uncertainty levels, justifying decisions based on the criteria of technical feasibility and availability of information. In parallel, the estimates shall define the way in which the criteria are addressed in relation to the materiality of the calculations. To this end, every effort must be made to eliminate biases in the estimates.

### **3.7. Permanence**

21. Where there is a risk of reversal, adequate safeguards are put in place to ensure that the risk of reversal is minimised and that, in the event of a reversal, there is a mechanism to ensure that UDAs are replaced or compensated

### **3.8. Independent verification**

22. Carbon removals under this Standard are verified to a reasonable level of assurance by an accredited verification body (Independent Verification Entity, IVE) with the necessary experience in both verifying emission reductions in areas and programmes consistent with this Standard.

### **3.9. Únique**

23. Each UDA generated based on this Standard must be unique and must be associated with a project. Appropriate procedures are articulated to avoid the existence of double counting, whether it is the issuance of the UDA or a potential double claim of the absorption units generated.

## **4. Roles and responsibilities:**

### **4.1. Management Body/Registrar of the Standard**

24. The managing body oversees the operational, procedural and methodological functioning of the Standard. The managing body is the last point of contact for project proponents for project registration and issuance of UDAs.
25. Among other functions the manager will have competences in
  - a. Approve projects, as well as new methodologies related, inter alia, to baseline calculations and estimates, monitoring plans, etc.
  - b. Propose, implement and review provisions relating to procedures linked to the Standard.
  - c. Define the criteria by which independent verification bodies may act as accredited bodies in the standard.
  - d. Make available to the general public and project proponents relevant information regarding the standard, as well as any publicity proposals deemed appropriate.
  - e. Develop, maintain and make publicly available a repository of approved standards, procedures, methodologies and approved standards;
  - f. Develop and maintain the project register and UDAS associated with the Standard.
  - g. To carry out any other function that results in the maintenance and correct operation of the standard, as well as for its regulatory and/or legislative adequacy

### **4.2. Methodological support panel**

26. The main mission of the Methodological Support Panel is to develop recommendations to the Standard's management body on technical and/or methodological guidelines related, among others, to project description variables, calculations and estimates, and monitoring plans. Likewise, at the request of the standard's managing body, they may provide guidance and clarifications on the methodological implementation of projects.
27. The Methodological Support Panel may also, at the request of the standard's management body, provide technical, methodological and scientific guidance in relation to potential deviations of the projects, or approval of revisions proposed by the agents involved.

28. The members participating in the methodological support panel must prove in a reliable and unequivocal manner the absence of conflict of interest in relation to the specific matter on which they issue their recommendation.
29. The selection of the members of the Methodological Support Panel is the responsibility of the Standard's management body. This selection will take into consideration criteria of technical, professional and scientific experience of the candidate in relation to the subjects covered in this standard.

### **4.3. Project Proponent**

30. The Project Proponent is an individual, partnership, consortium or organization that submits or proposes an eligible project under this Standard for registration, the Project Proponent will be responsible for liaising with the Standard's actors involved.
31. The responsibilities and roles of the actors involved in the design, implementation, and monitoring of the project should be clearly identified.
32. The internal organization of the Project Proponent's structure may recognize different responsibilities among which can be identified:
  - a) Technical Participant: a Technical Project Participant is a participant in a project who is responsible for the technical development of the project, including the related tasks, project design, calculation and estimation, implementation of the project actions including their development and execution, as well as their monitoring.
  - b) Financial project participant: a financial project participant is a participant in a project who does not assume direct responsibility for the technical development of the project, but it is primarily involved in the financing and sponsoring of the project.

### **4.4. Independent Verification Entity**

33. An Independent Verification Entity (IVE) shall be an entity recognised by the Standard's management body as meeting the requirements described in the Standard.
34. The main mission of the Independent Verification Entity is the verification and certification of the UDAs within the framework of the projects registered in accordance with this standard.
35. The Independent Verification Entity shall ensure its integrity at all times in its verification/certification activities, and shall operate in a credible, independent, non-discriminatory and transparent manner.
36. The Independent Verification Entity shall act impartially and avoid any conflict of interest that could compromise its ability to make impartial decisions.
37. The Independent Verification Entity shall establish, document, implement and maintain a procedure to determine the human and technical resources (internal and/or external) that are competent to perform its verification/certification functions.



## 5. Linkage to other greenhouse gas programs/standards

38. The Standard may be linked, by specific decision of the managing body, to other national and international programs/standards whose central objective is aligned with the provisions of the purpose and scope of this Standard. The linkage with programmes/standards shall provide for compatibility in at least the following aspects:
- Recognition of verification entities.
  - Ensuring the absence of double counting in the issuance of credits and in the identification of projects.
  - The compatibility of the methodological references in accordance with the requirements set out in this standard.
  - Project typology

## 6. Timeframe

39. The determination of the temporal criteria that are covered by the Standard is limited to three specific areas:
- Project start date: The start date of a project will be considered as the date on which the activities leading to the generation of UDAs are implemented. For this purpose, the project start date will be considered as the project registration date.
  - Crediting period: The period over which atmospheric CO removals are attributable to a project under the Standard. The time period that applies to a crediting period shall be:
    - Fixed period: 50 years.
  - Period of permanence: during the period of permanence of the project, the Project Proponent must carry out the project maintenance actions to which it has committed to the Managing Body.
    - Period of permanence: 50 years, coinciding with the crediting period.
40. It will be possible to register those projects designed and implemented since the entry into force of Law 8/2018<sup>1</sup> and that meet the requirements set out in this standard and methodological documents.

## 7. Project ownership

41. The project description shall be accompanied by one or more of the following types of evidence to establish ownership of the project granted to the project proponents:

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<sup>1</sup> Law 8/2018 Junta de Andalucía of measures against climate change and for the transition to a new energy model in Andalusia.

Consolidated text: <https://www.boe.es/eli/es-an/l/2018/10/08/8/con>

- a. Document accrediting the participants involved in the project, which must include the express identification of the legal person/individual in whose name the verified UDAS will be issued.
42. The project proponent must accredit the concordance of the project with the regulations applicable to the environment of the maritime-terrestrial public domain, as well as the necessary permits from the competent authorities for the intervention in this environment.

## 8. Project Design

### 8.1. Concept Note

43. The project concept note shall be limited in length to no more than 15 pages and shall be in accordance with the template. The information contained in the concept note should provide clear information that identifies, inter alia:
- a) The project proponent, and participants (if applicable).
  - b) Project area (coordinates, geographic and nominal references, etc.).
  - c) Previous context of the intervention area and baseline:
    - i. Climate vulnerabilities and impacts that the intervention aims to address.
    - ii. Obstacles (social, gender, fiscal, regulatory, technological, financial, ecological, institutional, etc.) to be overcome.
  - d) Planned actions:
    - i. Components and activities planned to address the barriers identified above that will lead to the expected results.
    - ii. Description of the alignment of the proposal activities with the policy/jurisdictional and legal framework.
    - iii. If necessary, the existence of implementation arrangements should be justified.
  - e) Expected results of the project in terms of combating climate change and the existence of co-benefits.
  - f) Economic report of the action.
  - g) Additional documentation that may be provided:
    - i. Feasibility study.
    - ii. Environmental and social impact assessment or environmental and social management framework.
    - iii. Stakeholder consultations (if applicable).
    - iv. Operations and maintenance plan, if applicable.
    - v. Letters of commitment for co-financing

## 8.2. Document Description of the project

44. The Project Proposer shall use the templates made available to the public. The Project Proposer shall comply with the published requirements and instructions for completion.
45. In the case of "commercially sensitive" information, the project proponent may make a reasoned request to the Managing Authority to limit public access to such information, and it shall be at the discretion of the Managing Authority whether to accept such a request. The Managing Authority shall provide a reasoned explanation of its decision in this regard.
46. The information contained in the project design template should provide information about:
  - a) The title of the project.
  - b) Reference of the methodology and calculation tool applied (version, year, validity, etc).
  - c) The objective and general description of the project activity, including how it contributes to sustainable development.
  - d) The physical/geographical location of the project.
  - e) The presence, if any, of species and habitats under special protection.
  - f) The existence of legal figures of protection of the territory in the geographical area of the project.
  - g) The measures to be used and/or implemented in the project:
    - i. A list of the actions and interventions, with the corresponding chronogram, to be undertaken within the framework of the project.
    - ii. Quantitative aspects of the intervention.
    - iii. Expected results and timeframe for achievement.
    - iv. Control and monitoring measures
    - v. Species and varieties selected for the project activity.
  - h) Description of the pre-operational state or existing scenario prior to the project, especially the current environmental conditions of the area planned for the project activity.
  - i) Actions developed prior to the project proposal.
47. The project design should include information that identifies:
  - Agents with legal and/or jurisdictional relevance in the project area.
  - The agents involved in the design, implementation and monitoring of the project, detailing the responsibilities and functions of each one of them.

48. The project proponent shall confirm that the project is not enrolled in any other scheme/programme and/or carbon standard in order to avoid double counting of UDAs.
49. In addition, the project proponent must show conclusively that it has the authorization (in the form of a concession, collaboration agreement, or any other means) for the design and execution of the implementation, maintenance and monitoring of the CO<sub>2</sub> absorption project in accordance with the geographical location of the project. The project proponent shall provide documentary evidence that conclusively establishes any rights of use/responsibility arising by virtue of legal, proprietary or contractual right in the generation of UDAs.

### **8.3. Type of project: Individual project**

50. The projects of the Standard for the certification of blue carbon credits correspond to the typology of projects included in the "Law 8/2018, Junta de Andalucía, of measures against climate change and for the transition to a new energy model in Andalusia.
51. Eligible projects must comply with all provisions, rules and requirements set out in the Standard, as well as in the functional and methodological documents linked to the Standard. Projects must also satisfactorily comply with the delivery of any additional requirements determined by the Managing Body.
52. Four types of projects are contemplated in the Standard:
  - a) Coastal wetland and tidal marsh restoration projects.
  - b) Seagrass meadow restoration projects.
  - c) Tidal marsh and seagrass meadow conservation projects that increase or maintain the organic carbon stock.
  - d) Projects for the afforestation of tidal marshes and seagrass meadows.
53. These categories can be extended to project actions aimed at implementing conservation actions aimed at maintaining or increasing organic carbon stocks, as well as other typology(ies) that may be defined at a later stage.

### **8.4. Project Location**

54. The location of the project is limited to the geographical area of the Autonomous Community of Andalusia.
55. In order to ensure the location of the project, the project proponent shall provide the information necessary to accurately describe the location of the project in the specified area. The information provided shall ensure compliance with regulatory and/or jurisdictional requirements of the project.
56. The location shall be specified in the project description in terms of project coverage area. The spatial extent of the project shall be clearly specified to facilitate monitoring and verification.
57. The description of the location shall include at least the following information

- Name of the project area (local name, geographical references, etc).
- Map of the project area.
- Geodetic polygons delimiting the geographic area of each activity, definition of parcels (in file format compatible by the regulatory authority of the Standard).
- Total size of the project area.
- Details of the property, concession, etc.
- Detailed description justifying compliance with legal/jurisdictional regulations.

## **8.5. Application of the methodology**

58. The project proponent shall provide the references (title, version and reference number) of the methodology and calculation tool applied. It is the responsibility of the project proponent to ensure compliance with the methodological requirements at all stages of the project cycle.

## **8.6. Adicionality**

59. A voluntary project that ensures that the actual net removals of GHGs by the sinks covered by this Standard increase above the sum of the carbon stock changes in carbon pools within the project boundary that would have occurred in the absence of the proposed project shall be considered additional.
60. When applying the baseline and monitoring methodology(ies) referenced in this Standard, projects will automatically be considered additional if they apply only the measures listed in this section and demonstrate that they meet the corresponding conditions specified in the same section.

## **8.7. Estimation of the volume of absorptions (UDAs)**

### **8.7.1. Estimation *ex ante***

61. The project proponent shall submit an estimate of the generation of UDAs for each monitoring period considered in the crediting period, in line with the provisions of the methodology and calculation tools.

### **8.7.2. Estimation *ex post***

62. The project proponent shall describe how to perform the *ex post* calculation of the project scenario, as well as the estimation of the UDAs generated by the project.
63. If the proposed activity contains more than one component, the project proponent shall apply this requirement for each component separately, ensuring transparency and traceability of results.
64. The project proponent shall describe all steps to be undertaken for the implementation of the values in the calculation tools and provide all results required by the applied methodology.
65. The project proponent shall, in accordance with the applied methodology and calculation tool, provide the necessary information for the estimation of the data and parameters involved in the calculations. This paragraph refers both to the parameters that are monitored and to those that, if they exist, are not subject to methodological monitoring (default values, assumptions, etc.).
66. The project proponent shall ensure that the application of default data in the estimation of project UDAs ensures that conservative estimates are obtained.
67. The project proponent, when employing sampling techniques for the determination of parameter values for the calculation of Absorption Units, shall include a sampling plan with a description of the sampling approach, important assumptions and justification for the selection of the chosen approach. The sampling plan shall be designed to provide unbiased and reliable estimates of the mean value of the parameters used in the calculations of the Absorption Units.
68. Unless specific methodological criteria are provided, the project proponent will use 90/10 confidence/accuracy as a criterion for reliability of sampling efforts.

## **8.8. Geographical boundaries-Project boundaries**

69. The project proponent shall describe the boundaries of the proposed project, including the physical delineation of the project and the activities included in the project scope in accordance with the applied methodologies and applied standard baselines.
70. The selection should be in line with the provisions of the methodological section.

## 8.9. Baseline or reference scenario

71. The baseline scenario represents the scenario in terms of carbon emissions/sequestration that would occur in the absence of the project. This baseline scenario shall be accurately determined so that, the generation of UDAs can be calculated through the previous situation in the baseline scenario and the situation resulting from the implementation of the project materialized in carbon sequestration.
72. The baseline scenario for the project shall be determined in accordance with the requirements set out in the methodology applied to the project. The choice of the baseline scenario shall be justified.
73. Equivalence in the type and level of activity of the project and the reference scenario shall be demonstrated and, where appropriate, significant differences between the project and the reference scenario shall be explained.
74. In developing the reference scenario, assumptions, values and procedures will be selected to help ensure that the generation of UDAs is not overestimated. Project Scenario
75. The project scenario is defined as the scenario that will exist once the project is implemented and operational (involving maintenance and monitoring in line with the methodological application criteria).

## 8.10. Monitoring Plan

76. The project proponent shall develop and describe a monitoring plan for the project, in accordance with the methodologies applied and the other methodological/administrative policy documents applied.
77. . The design, inclusion and implementation of the project monitoring plan shall provide information to ensure the traceability of the information and its consistency with the methodology used. The information included in the monitoring plan shall cover at least the following aspects:
  - a. The frequency and periodicity of monitoring, reporting and verification.
  - b. The use of the data collection methods set out in the methodology.
  - c. The use of a version of the monitoring report format that is in effect.
  - d. The activity data involved in the calculations of carbon removals are measured, evaluated, recorded at the proposed intervals.
  - e. The default data will be those defined in the calculation tools and in the methodology, and in case they are not available, they will be based on scientific literature.
  - f. The equipment involved in the monitoring is certified/calibrated according to national and/or scientific community standards.

- g. The coherence of the parameters and variables measured is analysed.
- h. The operational and management structure, responsibilities and institutional arrangements necessary for the implementation of the monitoring plan are precisely defined.

Arrangements are made for the retention and archiving of monitoring data for at least two years after the verification to which they refer.

- 78. The parameters and periodicity of monitoring of each of them and their nature should be in accordance with the type of project and its specificities and should be established in the project design document.
- 79. The monitoring plan shall be completed before a verification process is initiated.
- 80. A verification of the project shall be carried out at least every five years. The Project Proponent may carry out verifications more frequently and for monitoring periods of less than five years.

### **8.11. Existence of co-benefits**

- 81. The project proponent may prepare a document describing the existence of additional sustainable development benefits arising from the implementation of the project.
- 82. In case of including information on co-benefits, the project proponent may include in the project monitoring information on the monitoring results of the co-benefits and whether they intend to verify the monitoring results independently.

### **8.12. Eligibility and regulations**

- 83. Prior to developing a project, the project proponent shall first confirm that the project activity is eligible for registration under the Standard.
- 84. To confirm eligibility under the Standard, prior to submission of documents, the project proponent shall demonstrate that:
  - a. Meets the eligibility requirements of at least one of the project types described in the methodological development
  - b. It has begun to generate Absorption Units (UDAs), after the entry into force of Law 8/2018 of the Andalusian Regional Government.
  - c. Implies net GHG emission reductions (through removals-UDAs) (mandatory requirement).
  - d. It contributes to the fulfillment of different SDGs of the United Nations.
- 85. The project proponent shall ensure that the proposed activities comply with all the latest standards and requirements of the Standard applicable to the project activity at all stages of the project cycle, including activity design, implementation, and monitoring to the request for issuance of UDAs.



86. Where reference is made to external documents other than the applicable regulatory documents of the Standard, the most recent version of the document shall be used.

### **8.13. Environmental impact analysis**

87. The project proponent will conduct an environmental impact analysis of the project, and provide a summary of the analysis and references to all related documentation.
88. The project must comply with all legal requirements in terms of environmental legislation.

## **9. Project implementation**

89. The project proponent shall implement and operate the project in accordance with the description in the enrolled design document, including all physical features.
90. The project proponent shall maintain and monitor the project and the generation of UDAs in accordance with the registered monitoring plan.
91. The project proponent shall prepare, for each monitoring period, a single monitoring report covering all project activities according to the standard templates and criteria. The monitoring periods shall be consecutive, there shall be no gaps between them and they shall not overlap.
92. All monitoring activities, verifications and requests for issuance of UDAs will be calculated using the Global Warming Potential values contained in the "2019 Refinement to the 2006 IPCC Guidelines on National Greenhouse Gas Inventories" or its most current version at project design, or those defined in the standard calculation structures.
93. The project proposer shall describe the project and the UDAs generated in a monitoring report that allows a full understanding of how the project implementation and monitoring has been carried out. The project proponent shall follow the provisions of the templates for the drafting of the monitoring report.
94. In describing implementation and monitoring, the project proponent should provide information about:
  - a. Project title and reference number;
  - b. Name of Project Proposer
  - c. Name of the project participants involved;
  - d. Location of the project;
  - e. Titles, versions and reference numbers of the methodologies and calculation tools applied.
  - f. Start date and duration of the crediting period;
  - g. Tracking period number and dates of coverage;
  - h. Number of the monitoring report for the monitoring period, if several separate monitoring reports are prepared for the monitoring period.

95. The project proponent shall provide a description of the executed project including at least information related to:
  - a. Description of the measures implemented;
  - b. Information on the actual implementation and operation of the project, including the relevant dates
  - c. In the case of a project with phased implementation, the project proponent shall indicate the project progress achieved in each phase.
96. The project proponent shall indicate if there are any temporary deviations from the recorded monitoring plan or permanent changes.
97. The project proponent shall describe the monitoring system and provide diagrams and schematic diagrams showing all relevant control points. This description may include data collection procedures (information flow, including data generation, aggregation, recording, calculations and reporting), organisational structure, personnel roles and responsibilities, and emergency procedures for the monitoring system.
98. The project proponent shall provide all parameters used for the calculations as well as information on how the data and parameters have been monitored.
99. For each parameter, the project proponent shall provide the values of the monitored parameter for the purpose of UDAs.
100. The project proponent shall describe the essential details of the calculation and estimation of each parameter, including
  - a. the description of the measurement/calculation procedure,
  - b. identification of data sources,
  - c. characteristics and representativeness of the samples
101. The characteristics of the techniques and equipment used to monitor each parameter should be described, including details on accuracy, and information on calibration, frequency of data collection, representativeness, etc.

## **9.1. Deviation treatment**

102. The project proponent shall identify and document any existing or planned changes in the implementation, operation or monitoring of the project.
103. If there are any existing or planned changes in the implementation, operation or monitoring of the project, the Project Proponent shall prepare a rectified Project Design Document reflecting the actual or proposed changes. The Project Proponent shall provide a summary of the changes, including the reasons for the changes and any additional information regarding the changes in the Project Document.
104. Project deviations regardless of their nature may not alter the eligibility criteria of the project.
105. The project proponent shall determine whether existing or planned changes are temporary deviations or permanent changes according to the following criteria:

## **9.2. Temporal deviation**

106. One produced as a consequence of a supervening situation in which the project proponent cannot, for a limited period of time, monitor the project in accordance with the monitoring plan, the methodologies applied, or any other regulatory document applicable to this standard.
  - a. The project proponent shall describe the nature, scope and duration of the non-compliant monitoring period in the monitoring report, including proposing alternative monitoring arrangements for the non-compliant monitoring period with the monitoring plan.
  - b. The project proponent shall apply conservative assumptions or discounting factors to the calculations to the extent necessary to ensure that

## **9.3. Permanent deviation:**

107. That produced as a consequence of a modification of the parameters proposed in the project design document, the influence of which will extend to the entire remaining life of the project.
108. Where the permanent deviation involves changes to the project design of a project, the project proponent shall prepare a revised project design document describing the nature and extent of the actual or anticipated changes.
109. Among the project design changes, the following options can be identified:
  - a. Increase or reduction of the surface of the project area.
  - b. Inclusion of new measures/actions not initially foreseen for the maintenance and/or improvement of the project and its catchment capacity.
  - c. Modification of actual operating parameters that are under the control of the project proponent, which differ from the parameters initially envisaged in the project design document.
  - d. Changes derived from the update of the methodologies and calculation tools included in this standard.

## **9.4. Verification and approval of deviations**

110. Proposed deviations (temporary or permanent) shall be verified by an independent verification entity, which shall issue a reasoned opinion on the deviation to be approved by the Standard's management body.

## 10. Verification

111. The project proponent shall maintain all project monitoring results in accordance with the record keeping system identified in the design document.
112. The project proponent shall select an accredited Independent Verification Entity (IVE) for the function of verification of project implementation and generation of monitored UDAs for the monitoring period. The project proponent (or in its absence the participant designated by the proponent for the execution of the contract) shall have a contractual agreement with such Entity for verification.
113. The project proponent shall submit to the selected EIV a full monitoring report of the project implemented during the monitoring period, together with supporting documentation, for publication and verification.
114. Verification is the process of ex-post review and confirmation of at least the following aspects: -
  - a. a. The implementation, maintenance and monitoring of the project as described in the project document (PD), as well as any alterations/deviations occurring in any of the phases of the project life cycle. --
  - b. b. Compliance with the provisions of the Standard and the methodological variables.
  - c. c. The data appearing in the Monitoring Report: analysing the records and information files, the veracity of the data, the consistency of the data provided and the calculation of the generation of UDAs.
  - d. The accuracy and quality of the monitoring process.
115. The verification process shall be carried out at least once every 5 years.

### 10.1. Verification Entities

116. For the purpose of this standard, accreditations awarded in the following schemes will be recognised:
  - Clean Development Mechanism; i.e. Designated Operational Entities (DOEs)
  - European Emission Allowance Trading System: understood as entities those verifiers accredited in Spain (or in any of the EU countries, by virtue of the mutual recognition of accreditation entities<sup>2</sup>).

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<sup>2</sup> EU Regulation 600/2012, Article 66 (1) on mutual recognition of verifiers: member states shall accept the accreditation certificates of verifiers accredited by other national accreditation bodies and respect the right of these verifiers to carry out verification activities within their scope of accreditation.

## 10.2. Verification team

117. The verifier (EIV) shall ensure that the designated verification team has the technical and professional competence and resources necessary for the execution of the verification activities.
118. The verification team shall be composed of a chief verifier and as many additional team members as the chief verifier deems necessary to ensure coverage of all areas linked to the verification process. The verification team shall be composed of the following technical profiles (which may be performed by the same person)
- Chief Verifier: responsible for the management of the verification process, exercising overall authority and communication tasks with the rest of the interlocutors.
  - Verifier: responsible for carrying out the verifications of the monitoring reports, ensuring that all aspects are in accordance with the applicable rules and regulations.
  - Technical Expert: qualified person who brings specific technical, methodological and sectoral expertise and/or experience in a verification/certification team or in a technical review team.
119. The EIV shall justify in the verification report, the persons, responsibilities, and main functions of the verification team. The verification report shall include certification/justification of the selection of the team members based on their competence to perform the verification work.
120. The EIV shall keep all documents associated with the verification process of a project under this Standard for a period of not less than 10 years from the completion of the verification report submitted to the Managing Body.
121. The verification entity shall also have the necessary competence for the execution of a technical review process. For this purpose it shall be defined:
- Technical reviewer: qualified person designated to perform the technical review on a technical review team.
  - Technical review team: one or more persons performing a technical review.
122. The EIV will act in accordance with the general principles of good professional practice, as well as the general principles of the Standard. The EIV will refrain from providing verification services in those projects in which:
- A verifier or a part of the same legal entity has provided any technical assistance to the project under verification.
  - The relationship between the verifier and the project owner or operator is based on common ownership, common management, common leadership or staff, shared resources, common finances and common contracts or marketing activities.

## 11. Generation and issuance of Absorption Units. Guarantee Fund

123. The blue carbon project approved by the Managing Body may start accounting for net removals from the date of project implementation.
124. To ensure the environmental integrity of the set of blue carbon projects managed by the Standard, a Guarantee Fund is established to cover the loss of removals by any of the registered projects due to force majeure.
125. If a Project Proponent fails to comply with the project maintenance or monitoring obligations agreed with the Managing Body, or acts negligently or fraudulently, it will not be able to make use of Absorption Units from the Guarantee Fund to replenish those Absorptions that have been lost due to negligently or fraudulently act
126. The Guarantee Fund will be fed by a part of the Absorption Units to be issued ex ante to each approved project, and by a part of the Absorption Units verified after each verification process.
127. When the Managing Body is aware of the implementation of the project and approves the documentary evidence submitted by the Project Proposer, it will issue and credit the Project Proposer's SACE account with the amount of Absorption Units corresponding to the approved ex ante percentage minus the part that will be transferred to the Guarantee Fund.
128. The ex ante Absorption Units that are recorded in the Project Proponent's SACE account are referred to as "ex ante available ADUs".
129. After each verification, the Managing Body will record the resulting absorptions and determine the amount of Absorption Units corresponding to the verified absorptions minus the part passing to the Guarantee Fund.
130. The Absorption Units that are recorded in the Project Proposer's SACE account are referred to as "ex post ADUs".
131. After each verification, the Managing Body will check in the Project Proposer's SACE account whether the total number of verified UDAs minus the part going to the Guarantee Fund is higher than the number of "ex ante available UDAs". Once this is exceeded, the "ex post UDAs" will be issued.
132. The amount of Absorption Units to be considered are as follows:
  - Total ex ante UDAs: 20% of total absorptions over the project crediting period
  - UDAs ex ante for the Guarantee Fund: 10% of total UDAs ex ante
  - UDAs available ex-ante: the difference between the two previous ones
  - Total verified WUEs: those resulting from the verification of the removals recorded by the project during a monitoring period.
  - Verified ASUs for the Guarantee Fund: 2% of total verified ASUs

- UDAs ex post: the difference between the two previous ones

133. The Absorption Units of the Guarantee Fund that have not been used after the end of the crediting period of the blue carbon projects in Andalusia will be cancelled in accordance with the principle of contribution to the mitigation of climate change included in the Paris Agreement.

## **12. Documents associated with the Standard**

134. The documents associated to the Standard and of application in the development of blue carbon projects in Andalusia (calculation tool, methodological manual, formats, etc.) will be registered in their updated version in the website of the Junta de Andalucía.

<b>Version</b>	<b>Date</b>	<b>Main elements of the version (changes compared to previous versions)</b>
01.0	15/07/2021	Initial Adoption.
01.1	25/11/2021	Document layout