



DEC 23 2021

**DENR Administrative Order**  
No. 2021- 43

**SUBJECT : GUIDELINES ON THE ESTABLISHMENT OF THE CARBON ACCOUNTING, VERIFICATION, AND CERTIFICATION SYSTEM (CAVCS) FOR FOREST CARBON PROJECTS**

Pursuant to Presidential Decree (PD) No. 705, as amended or the “Revised Forestry Code of the Philippines”, Executive Order (EO) No. 192, Series of 1987, otherwise known as the Reorganization Act of the DENR, Republic Act (RA) No. 9729 or the “Climate Change Act of 2009”, EO No. 26 S. 2011, otherwise known as the National Greening Program, and EO No. 193 S. 2015, otherwise known as “Expanding the Coverage of the National Greening Program (NGP)”, this Order is hereby issued to establish the CAVCS in order to enhance forest carbon stocks and/or reduce emissions from forests in preparation for the development of carbon markets, with greater participation from the private sector, government entities, and upland organizations.

**SECTION 1. Basic Policies.** It is the policy of the State to protect and advance the right of the people to a balanced and healthful ecology in accord with the rhythm and harmony of nature and to enjoin the participation of national and local governments, businesses, non-government organizations, local communities and the public to prevent and reduce the adverse impacts of climate change and at the same time, maximize the benefits from climate change mitigation and adaptation actions.

**SECTION 2. Objectives.** The general objective of this Order is to establish a carbon accounting, verification, and certification system for forest carbon projects to encourage and support investments in activities that sequester carbon dioxide and avoid emissions from deforestation and forest degradation. Specifically, the CAVCS aims to:

- a. Incentivize and recognize the efforts of the private sector, upland organizations, and other entities in forest protection and afforestation, reforestation, and other restoration activities through the provision of verified carbon certificates;
- b. Contribute to climate change mitigation efforts by reducing carbon emissions and increasing sequestration of carbon dioxide from the atmosphere;
- c. Provide standardized guidance for monitoring, measurement, carbon accounting, and verification of forest carbon projects; and
- d. Establish a registry for all forest carbon projects undertaken within the Philippines.

**SECTION 3. Coverage.** This Order shall cover forest carbon projects established in forest lands, ancestral domain areas, private lands, and protected areas.

**SECTION 4. Definition of Terms.** As used in, and for the purpose of this Order, the following terms and phrases shall be understood to mean:

- a. **Additionality** – the concept that credited emission reductions and removals must exceed, or be additional to, what would have been achieved under the business-as-usual scenario.
- b. **Afforestation, reforestation, and restoration activities (ARR)** - are activities that increase carbon stocks in woody biomass (and in some cases soils) by establishing, increasing and/or restoring forest cover.

- *Afforestation* is establishing forests on lands that are not previously forested.
  - *Reforestation* is the re-establishment of forests through planting and/or deliberate seeding on lands that were previously forested. Species used in reforestation may or may not be the same species that used to thrive in the area
  - *Restoration* is establishing forests in deforested or degraded lands with conscious intent to recreate a forest ecosystem that closely resembles its original state. Indigenous species are used in forest restoration.
  - *Assisted Natural Regeneration* is the process of rehabilitating denuded forest lands by taking advantage of trees already growing in the area.
- c. **Ancestral domain** - forestlands delineated under a claim of ownership, occupied or possessed by ICCs/IPs under IPRA and evidenced by a duly issued certificate of claim or title.
- d. **Avoided Emissions** - carbon dioxide emissions that are avoided from deforestation and forest degradation as a result of the activities implemented as part of the forest carbon project.
- e. **Carbon Sequestration** – the process of increasing the carbon content of a carbon pool other than the atmosphere.
- f. **Carbon Sink** – a pool that absorbs more carbon than it releases.
- g. **Carbon Pool** - a reservoir of carbon which has the capacity to accumulate or release carbon.
- h. **Certificate of Carbon Sequestered (CCS)** - a certificate issued by the DENR, signifying the amount of carbon dioxide sequestered or greenhouse gases (GHG) removed by a Forest Carbon Project, measured in metric tons of carbon dioxide equivalent (tCO<sub>2e</sub>). A CCS is valid for five years. The CCS shall be revalidated every five years and its corresponding amount of carbon dioxide sequestered adjusted subject to submission, verification, and approval of FCAR.
- i. **Certificate of Emissions Avoided (CEA)** - a certificate issued by the DENR, signifying the amount of carbon emissions avoided by a Forest Carbon Project, measured in metric tons of carbon dioxide equivalent (tCO<sub>2e</sub>). CEAs are valid for five years. The CEA shall be revalidated every five years and its corresponding amount of carbon dioxide emissions avoided adjusted subject to submission, verification, and approval of FCAR.
- j. **Certificate of Existing Carbon Stock (CECS)** - a certificate issued by DENR, to CAVCS applicants in an area within public and private lands, signifying the amount of baseline carbon stock protected by a Forest Carbon Project, measured in metric tons of carbon dioxide equivalent (tCO<sub>2e</sub>).
- k. **Department of Trade and Industry - Philippine Accreditation Bureau (DTI-PAB)** – the national accreditation body of the Philippines to accredit inspection, testing and certifying bodies, and other bodies offering conformity assessment services.
- l. **Forest Carbon Assessment Report (FCAR)** - a report submitted by the proponent to the DENR Regional Office that describes all the data and information related to the monitoring of GHG emission reductions, carbon sequestration, and the protection of carbon stocks. The template is attached as Annex 1.
- m. **Forest Carbon Project Plan (FCPP)** - a report that includes pertinent information on the forest carbon project. The project plan shall include the area being applied for, investors or companies involved in the project, specific activities to be undertaken, implementation timeline, quantification of emission reductions and removals for the

business-as-usual and project scenarios, and leakage management measures. The template is attached as Annex 2.

- n. **Forest Carbon Project** - are implemented to accelerate the rehabilitation and reforestation of unproductive, denuded, and degraded forestlands, and/or protect existing forested areas from degradation and deforestation. Forest Carbon Projects under the CAVCS involves activities that either sequester carbon, avoid emissions, or both.
- o. **Forest Carbon Stock** - is the amount of carbon that has been sequestered from the atmosphere and is now stored within the forest ecosystem, mainly within living biomass and soil and to a lesser extent, in dead wood and litter.
- p. **Forest Protection (FP)** - identification and taking actions on threats on forests to reduce deforestation or degradation and thereby increase and/or maintain carbon stocks and avoid GHG emissions.
- q. **Forest Lands** - includes public forest, permanent forest or forest reserves, and forest reservations.
- r. **Leakage** - the geographical displacement of greenhouse gas emissions from inside the Project Area to outside the Project Area that occurs because of a forest carbon project. For example, if fuelwood removals are banned inside the project area, local communities may increase removals in areas adjacent to the project area thereby shifting emissions outside the boundary of the Forest Carbon Project.
- s. **Permanence** - longevity of a carbon pool and the stability of its carbon stocks.
- t. **Private lands** - any land belonging to any private person or group of person or juridical entity by virtue of statutory and/or customary laws including tax-declared alienable and disposable lands, judicial title, original certificate title, transfer certificate title, or Certificate of Land Ownership Award.
- u. **Protected Areas** - an identified portion of land and water set aside by reason of their unique physical and biological significance, managed to enhance biological diversity and protected against destructive human exploitation.
- v. **Validation** - a systematic, independent, and documented process for the evaluation of a carbon assertion in a CAVCS FCPP against the criteria set out in the CAVCS Manuals to determine if the project plan conforms to the agreed criteria, and its implementation can be expected to result in the proposed carbon sequestration and emissions avoidance as described in the project plan.
- w. **Verification** - a systematic, independent, and documented process for the evaluation of a carbon assertion in a CAVCS FCAR against the criteria set out in the CAVCS Manuals to determine if the project plan conforms to the agreed criteria.

**SECTION 5. Principles of CAVCS.** The CAVCS adheres to the basic principles for greenhouse gas accounting, monitoring, and verification, as established in the Philippine National Standard (PNS) ISO 14064-2:2011, PNS ISO 14064-3:2011, and the Intergovernmental Panel on Climate Change (IPCC) Good Practice Guidance for Land Use, Land-Use Change and Forestry. Forest carbon projects recognized under the CAVCS shall meet the following principles:

**Real:** All carbon sequestration and avoided emissions must be proven to have taken place and shall only be recognized by CAVCS after they have occurred. The effects of a project on GHG emissions must be assessed and managed, including unintended effects such as “leakage.”

**Measurable:** Carbon sequestration and avoided emissions must be quantifiable against an identifiable baseline, using recognized measurement methods and tools.

**Additional:** Carbon sequestration and avoided emissions must be additional to what would have happened under a business-as-usual scenario if the project had not been carried out.

**Permanent:** Where Forest carbon projects carry a risk of reversibility, adequate safeguards must be in place to ensure that the risk of reversal is minimized and that, should any reversals occur, a mechanism is in place to adjust subsequent estimates of carbon sequestration and avoided emissions.

**Verifiable:** Carbon sequestration and avoided emissions must result from activities that have been verified on an *ex-post* basis. Verification requires third-party review of monitoring data for a project to ensure the data are complete and accurate.

Participating entities and individuals can use the CAVCS to demonstrate their commitment to forest protection, afforestation, reforestation, and restoration, meet carbon neutrality goals, and report on GHG mitigation and/or corporate sustainability. In addition, recognized Forest Carbon Projects should be consistent with national environment and natural resources laws.

**SECTION 6. Qualifications.** Qualified applicants for the CAVCS shall include the following:

- 6.1 Filipino citizens of legal age at the time of the filing of the application;
- 6.2 Corporations, partnerships, organizations, and other juridical entities duly registered under Philippine laws;
- 6.3 International corporations registered under the Philippine Securities and Exchange Commission.

**SECTION 7. Application Requirements.** Applicants shall submit to the DENR Regional Office concerned, the following documents, together with a letter of intent (template attached as Annex 3):

- a. A concept note for the project (template attached as Annex 4);
- b. Proof of the Project Proponent's identity such as, but not limited to, articles of incorporation or Securities and Exchange Commission registration;
- c. Proof of operational control of the project area for the duration of the project;
  - i. a tenure instrument or any management arrangement with the DENR, SUCs, or another government entity.
  - ii. certified true copy of the Original Certificate of Title or the Transfer Certificate of Title.

In cases where the proponent has no predetermined project area and is interested to venture into Forest Carbon Project, the proponent must secure tenure or any management arrangement with the DENR.

- d. Description of the land cover type(s) of the Project, Leakage, and Reference Areas based on the latest available land cover map.

**SECTION 8. Forest Carbon Project Eligible Timeline and Activities.** Forest Carbon Projects eligible under CAVCS should not be older than five (5) years, and shall be implemented for a minimum of 20 years to ensure permanence of project benefits. Qualified participants may engage in any or combination of the following activities:

**8.1 Forest Protection**

- Activities that result in avoided emissions of greenhouse gases and increase in carbon stocks. Examples of forest protection activities include patrolling,

establishment of look-out towers and firelines, risk assessment, management of forest occupants, etc.

## **8.2 Afforestation, reforestation and restoration**

- Activities that increase carbon stocks, such as but not limited to tree/mangrove plantations, agroforestry, and assisted natural regeneration.

**SECTION 9. Development of Manuals.** The FMB shall develop CAVCS operations manuals, for the guidance of DENR field offices and other stakeholders.

**SECTION 10. Implementation arrangements.** The FMB Director shall create the CAVCS Technical Working Group (CAVCS-TWG) to be chaired by the Assistant Director of FMB, with members from its technical divisions and representatives from the Biodiversity Management Bureau (BMB) and Ecosystems Research Development Bureau (ERDB). The CAVCS-TWG shall perform the following functions:

- Oversee the overall implementation of the CAVCS;
- Provide technical assistance to concerned Regional Offices in monitoring FCPP implementation;
- Monitor the CAVCS Registry; and
- Review and evaluate progress and outcomes of the CAVCS, and coordinate with relevant government agencies, civil society organizations and other institutions.

The Regional Executive Director shall also create a Regional Technical Working Group (RTWG) to be chaired by the Assistant Regional Director for Technical Services, with members from their respective technical divisions, and the PENROs and CENROs where the project is located. They shall perform the following functions:

- Review the documentary requirements, project concept note, validated FCPP, verified FCAR, and assurance statement;
- Issue letter of acceptance for the preparation of the FCPP for the review of the validation and verification body;
- Endorse the approval of the FCPP and FCAR, and the issuance of CECS, CEA and CCS;
- Update the CAVCS Registry; and
- Assist in the monitoring FCPP implementation in CAVCS project sites.

The Regional Executive Director shall approve the FCPP and FCAR, and issue the Certificate of Carbon Sequestered and/or Certificate of Emissions Avoided, to the Project Proponent representing the amount of carbon sequestered and/or GHG emissions avoided by the ARR or FP project during that reporting period.

**SECTION 11. Processes and Procedures in the Implementation of CAVCS.** The applicant shall follow the application and implementation process specified hereunder (attached as Annexes 5 & 6):

### **11.1. Application Phase**

11.1.1. The project proponent shall submit the application requirements along with the letter of intent addressed to the Regional Executive Director, to the DENR Regional Office where the forest carbon project is located.

11.1.2. The DENR Regional TWG shall review the LOI and supporting documents and, if relevant, provide feedback to the Project Proponent regarding areas where the project design and supporting documentation can be improved and/or clarified.

11.1.3. The DENR Regional TWG will then issue a Letter of Acceptance.

11.1.4. The Project Proponent shall prepare a Forest Carbon Project Plan (FCPP) that includes the information specified in this guidance document including:

- a) The area being applied for;
- b) Investors or companies involved in the project;
- c) Specific activities that will be undertaken;
- d) Timeline; and
- e) The estimated base year carbon stock, the business-as-usual (BAU) scenario, project scenario, and/or carbon stock to be protected. This includes the carbon sequestration and/or avoided emissions projections for the project lifetime.

11.1.5. A Validation Body then validates the Forest Carbon Project Plan to ensure it meets the requirements as provided in the CAVCS Manuals, and recommends corrective measures to the Project Proponent, if necessary.

11.1.6. The Validation Body then issues a positive Assurance Statement, and notifies the Project Proponent, when it has ascertained that the Project Proponent has addressed all relevant corrective measures.

11.1.7. The Validation Body shall submit the validated Forest Carbon Project Plan and the positive Assurance Statement to the DENR Regional TWG. The TWG shall review if the submitted documents are complete and in order, update the necessary information in the CAVCS Registry, and endorse the approval of the Forest Carbon Project Plan to the Regional Executive Director (RED).

11.1.8. The RED shall approve the Forest Carbon Project Plan and issue a Certificate of Existing Carbon Stock (CECS) recognizing the baseline carbon stock in the project area. The RED will furnish a copy of the approved FCPP and CECS to the FMB.

## **11.2. Implementation and Issuance of Certificates**

11.2.1. The Project Proponent shall implement the FCPP and prepare a Forest Carbon Assessment Report (FCAR) every 5 years.

11.2.2. A Verification Body then verifies the Forest Carbon Assessment Report to ensure it meets the requirements as provided in the CAVCS Manuals, and recommends corrective measures to the Project Proponent, if necessary.

11.2.3 The Verification Body then issues a positive Assurance Statement, and notifies the Project Proponent, when it has ascertained that the Project Proponent has addressed all relevant corrective measures.

11.2.4 The Verification Body shall submit the verified Forest Carbon Assessment Report and the positive Assurance Statement to the DENR Regional TWG. The TWG shall review if the submitted documents are complete and in order, update the necessary information in the CAVCS Registry, and endorse the approval of the Forest Carbon Assessment Report to the RED.

11.2.5 The RED shall approve the Forest Carbon Assessment Report and issue the CCS and/or CEA, to the project proponent representing the amount of carbon sequestered and/or emissions avoided by the ARR or FP activities for the reporting period. The issued certificates are valid for five (5) years, and may be transferred by the owner to other entities based on written agreement. The CCS and/or CEA shall be revalidated every five (5) years and its corresponding amount of carbon dioxide sequestered adjusted subject to the submission, verification, and approval of FCAR.

11.2.6 All issuances of CEA, and CCS, and the transfer of such certificates, shall be reported to the DENR Regional TWG and reflected in the CAVCS Registry.

**SECTION 12. Validation and Verification.** A third-party validator or verifier, accredited by the Department of Trade and Industry - Philippine Accreditation Bureau (DTI-PAB), shall validate the Forest Carbon Project Plan and verify the Forest Carbon Assessment Report to ensure it meets the requirements and recommends corrective measures to the Project Proponent, if necessary. Project proponents shall engage, contract and shoulder the expenses of validation and verification.

**12.1. Interim Validation and Verification Body.** An interim validator or verifier shall be registered based on criteria to be set by the Forest Management Bureau and shall conduct the validation and verification of the FCPP and FCAR during the period that the accreditation system for GHG Validation and Verification Bodies for forest carbon projects is yet to be established by the DTI-PAB.

**12.2. Accreditation of CAVCS Validators and Verifiers.** The interim validation and verification body, as well as prospective CAVCS validators and verifiers, shall apply for accreditation from the DTI-PAB, once an accreditation system has been institutionalized.

**SECTION 13. CAVCS Registry.** An online registry platform of forest carbon projects shall be developed and maintained by the Forest Management Bureau for tracking applications, validation/verification, recognition of protection and sequestration of carbon stock, and issuance of CECSs, CEAs, and CCSs. Forest carbon projects using international carbon verification and certification standards shall also be monitored in the CAVCS Registry for tracking purposes. Such projects do not have to undergo the same validation and verification process as those projects under CAVCS. Project proponents shall submit their approved project design documents to the DENR, for proper encoding and updating in the registry. These projects will not be accounted as part of the total sequestered carbon or emissions avoided by CAVCS projects.

**SECTION 14. Capacity Building.** The DENR-FMB shall provide capacity building and IEC activities to DENR Field Offices and other stakeholders to promote the development of forest carbon projects.

**SECTION 15. Funding.** The Department shall allocate funds for the establishment and initial operation of the CAVCS.

**SECTION 16. Separability Clause.** In any provision of this Order shall be held invalid or unconstitutional, the other portions or provisions hereof which are not affected shall continue in full force and effects.

**SECTION 17. Repealing Clause.** All Orders and other similar issuances inconsistent herewith are hereby revoked, amended or modified accordingly.

**SECTION 18. Effectivity Clause.** This Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation and upon acknowledgement of receipt of a copy thereof by the Office of the National Administrative Register (ONAR).

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**ROY A. CIMATU**  
Secretary



Publication: The Manila Times  
January 18, 2022

Acknowledgement: U.P. Law Center  
January 19, 2022

## CAVCS Forest Carbon Assessment Report (FCAR) Template

*This Forest Carbon Assessment Report (FCAR) template is for the reporting of Forest Carbon Projects in the Philippines.*

### Instructions for completing the project description:

*TITLE PAGE: All items in the box at the bottom of the title page must be completed using Arial 10pt, black, regular (non-italic) font. This box must appear on the title page of the final document. Project descriptions may also feature the project title and preparers' name, logo and contact information more prominently on the title page, using the format below (Arial 24pt and Arial 11pt, black, regular font).*

*PROJECT DESCRIPTION: Instructions for completing the project description template are given under the section headings in this template. Instructions relate back to the rules and requirements set out in the CAVCS Technical Guidance. As such, this template must be completed in accordance with the CAVCS Technical Guidance, and the preparer will need to refer to the CAVCS Technical Guidance in order to complete the template.*

*All sections must be completed. Where a section is not applicable, same must be stated under the section (the section must not be deleted from the final document).*

*All instructions, including this introductory text, should be deleted from the final document.*

# PROJECT TITLE

Logo (optional)

Document Prepared By (individual or entity)

Contact Information (optional)

<b>Project Title</b>	<i>Name of project</i>
<b>Date of Issue</b>	<i>DD-Month-YYYY this version of the document issued</i>
<b>Prepared By</b>	<i>Individual or entity that prepared this document</i>
<b>Contact</b>	<i>Physical address, telephone, email, website</i>

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## 1 PROJECT DETAILS

### 1.1 Project Type

Indicate the Forest Carbon Project Type (i.e. AFF, FP, etc) and whether the project is a mosaic project. If the project composes mosaic of activities, clarify the project type used for each activity.

### 1.2 Reporting Period

Provide the calendar years covered by this FCAR.

### 1.3 Project Proponent

Provide contact information for the project proponent(s). Copy and paste the table as needed. Unless otherwise noted, the Department of Natural Resources (DENR) will assume that the entity listed first is the one that will serve as the contact point for the Forest Carbon Project.

Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

### 1.4 Other Entities Involved in the Project

Provide contact information and roles/responsibilities for any other entities involved in the development of the project. Copy and paste the table as needed.

Role/s	
Responsibility/ies	
Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

### 1.5 Project Start Date

Indicate the project start date, specifying the calendar year start.

**1.6 Project Lifetime**

Indicate the project lifetime, specifying the calendar year the project will start and end. Indicate also the total number of years (e.g. 25 years) during which the Forest Carbon Project will generate CSCs.

**1.7 General Update on the Project Activity**

Describe the project activity or activities (e.g. planting, assisted natural regeneration, forest patrolling, etc) undertaken and how they have resulted in carbon sequestration and/or avoided emissions. For all activities listed, include a description of how the various organizations, communities and other entities are involved.

Include an update on the environmental conditions of the Project, Leakage, and Reference Areas compared to the conditions reporting in the Forest Carbon Project Plan (FCPP), including as appropriate information on the climate, hydrology, topography, relevant historical conditions, soils, vegetation, and ecosystems.

Attach updated maps of the Forest Carbon Project area. This map(s) should describe the Reference Area, the Leakage Area, and the Project Area and show the location of settlements within these areas as specified in the Technical Guidance.

**1.8 Compliance with Laws, Statutes and Other Regulatory Frameworks**

Demonstrate compliance of the project with all and any relevant local, regional and national laws, statutes and regulatory frameworks during the relevant reporting period.

**1.9 Ownership or Operational Control**

Provide evidence of project operational control (e.g. tenorial instrument in public land, certified true copy of title in case of private land), in accordance with the CAVCS specifications on project eligibility.

**1.10 Additional Information Relevant to the Project  
Leakage Management**

Provide an update on the project’s leakage management plan, including the leakage and risk mitigation measures, and the indicators for tracking this. A sample format is provided in the table below.

Location	Leakage Risk	Mitigation measure	Indicator	Status

**Ancillary Benefits**

Provide discussion on the following issues: (1) that the proponent did not cut trees of existing forests to develop it into tree plantation; (2) that the Forest Carbon Project has no adverse impacts on biodiversity, soil and hydrology; (3) that local communities living within or adjacent

to the project area will be given priority in terms of employment opportunities during implementation of Project Activities: (4) that there will be equitable participation of women and youth; and (5) that the rights of indigenous peoples will be respected and upheld in the implementation of the project.

## 2 PROJECT BOUNDARY AND RELEVANT CARBON POOLS

### 2.1 Project Boundary and Relevant Carbon Pools

Define the project boundary and identify the relevant carbon pools and emission sources for the project and business as usual scenarios. Add a row to the table if other carbon pools were identified for accounting and provide the justification for its inclusion.

List the relevant carbon pools and emission sources for the project and business as usual scenarios.

	Source	Carbon Pool / Emission Source	Included? (Yes/No)	Justification/Explanation
Business as Usual Scenario	Above Ground	i.e. tree biomass		
	Below Ground	i.e. tree biomass		
	Soil Organic Carbon			
	Harvested Wood Products			
	Emission Source 1	i.e. CO <sub>2</sub>		
	Emission Source 2	i.e. CO <sub>2</sub>		
Project Scenario	Above Ground	i.e. tree biomass		
	Below Ground	i.e. tree biomass		
	Soil Organic Carbon			
	Harvested Wood Products			
	Emission Source 1	i.e. CO <sub>2</sub>		
	Emission Source 2	i.e. CO <sub>2</sub>		

In addition to the table, provide a diagram or map of the project boundary, showing clearly the physical locations of the various management activities taking place as part of the Project Activity based on the description above.

## 3 MONITORING

### 3.1 Update on Data and Parameters Monitored

Provide an update on all data and parameters monitored during the Project Lifetime including those determined during validation (copy the table as necessary for each data/parameter).

Data / Parameter	
Data unit	Indicate the unit of measure
Description	Provide a brief description of the data/parameter
Source of data	Indicate the source(s) of data
Value applied	Provide the value applied

Justification of choice of data or description of measurement methods and procedures applied		<i>Justify the choice of data source, providing references where applicable. Where values are based on measurement, include a description of the measurement methods and procedures applied (e.g., what standards or protocols have been followed), indicate the responsible person/entity that undertook the measurement, the date of the measurement and the measurement results. More detailed information may be provided in an appendix.</i>
Purpose of Data		<i>Indicate one of the following:</i> <ul style="list-style-type: none"> <li>• <i>Determination of business as usual scenario</i></li> <li>• <i>Calculation of business as usual emissions</i></li> <li>• <i>Calculation of project emissions</i></li> </ul>
Comments / updates		<i>Provide any additional comments and / or updates to the parameter</i>
Status	Year 1	
	Year 2	
	Year 3	
	Year 4	
	Year 5	

### 3.2 Monitoring Plan

*Provide an update on the process and schedule for obtaining, recording, compiling and analysing the monitored data and parameters above. Include details on the following:*

- *Activities to measure, record, store, aggregate, collate and report data and parameters. Where relevant, include the procedures for calibrating monitoring equipment.*
- *Any changes to the organizational structure, responsibilities and competencies of the personnel that are carrying out monitoring activities.*
- *Any changes to the policies for oversight and accountability of monitoring activities.*
- *Any changes to the procedures for internal auditing and QA/QC.*
- *Any changes to the procedures for handling non-conformances with the validated monitoring plan.*
- *Any changes to the sampling approaches used, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures.*

*Where appropriate, include line diagrams to display the data collection and management system.*

## 4 PERMANENCE

### 4.1 Identify Reversals

*Describe any reversals or loss of carbon that may have taken place within the Project Area during the reporting period due to unplanned events such as forest fires, typhoons, pests, or illegal timber and fuelwood removals. This shall include a summary of hectares and land cover categories affected using the same measurement and monitoring techniques approved in the FCPP.*

## 4.2 Quantify the Loss of Carbon Stock Due to Reversals

Quantify the amount of carbon lost due to unplanned events using the guidance in the CAVCS Manual 2.

## 5 QUANTIFICATION OF EMISSION REDUCTIONS AND REMOVALS

### 5.1 Business as Usual Scenario

Describe the business as usual scenario approved in the FCPP.

### 5.2 Project Emissions

Using the monitored data provided, quantify carbon sequestration, change in carbon stock, and avoided emissions during the reporting period using the same approach as that used to estimate project scenario emissions and sequestration in the FCPP.

### 5.3 Net Carbon Sequestration and Avoided Emissions

Describe the procedure for calculating net carbon sequestration, change in carbon stock, and avoided emissions. Use the same methods, data, and equations as those applied in the FCPP. Include all relevant equations. Document how each equation is applied and provide example calculations for all key equations, to allow the reader to reproduce the calculation of net carbon sequestration/carbon stock/avoided emissions. Fill up the table below and provide discussion on the calculation of carbon sequestration/avoided emissions due to project implementation and net carbon sequestration/carbon stock/avoided emissions.

Year	Business as usual carbon sequestration/ carbon stock/avoided emissions (tCO <sub>2</sub> e)	Monitored project carbon sequestration/ carbon stock/avoided emissions (tCO <sub>2</sub> e)	Monitored reversals of carbon stock (tCO <sub>2</sub> e)	Ex post net carbon sequestration/carbon stock/avoided emissions (tCO <sub>2</sub> e)
Year A				
Year B				
Year C				
Year...				
<b>Total</b>				

**APPENDIX X: <title of appendix>**

*Use appendices for supporting information. Delete this appendix (title and instructions) where no appendix is required.*

### CAVCS Forest Carbon Project Plan (FCPP) Template

*This Forest Carbon Project Plan (FCPP) template is for the development of Forest Carbon Projects in the Philippines.*

*Instructions for completing the project description:*

*TITLE PAGE: All items in the box at the bottom of the title page must be completed using Arial 10pt, black, regular (non-italic) font. This box must appear on the title page of the final document. Project descriptions may also feature the project title and preparers' name, logo and contact information more prominently on the title page, using the format below (Arial 24pt and Arial 11pt, black, regular font).*

*PROJECT DESCRIPTION: Instructions for completing the project description template are given under the section headings in this template. Instructions relate back to the rules and requirements set out in the CAVCS Technical Guidance. As such, this template must be completed in accordance with the CAVCS Technical Guidance, and the preparer will need to refer to the CAVCS Technical Guidance in order to complete the template.*

*All sections must be completed. Where a section is not applicable, same must be stated under the section (the section must not be deleted from the final document).*

*All instructions, including this introductory text, should be deleted from the final document.*

# PROJECT TITLE

Logo (optional)

Document Prepared By (individual or entity)

Contact Information (optional)

<b>Project Title</b>	<i>Name of project</i>
<b>Date of Issue</b>	<i>DD-Month-YYYY this version of the document issued</i>
<b>Prepared By</b>	<i>Individual or entity that prepared this document</i>
<b>Contact</b>	<i>Physical address, telephone, email, website</i>

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## 1 PROJECT DETAILS

### 1.1 Summary Description of the Forest Carbon Project

Provide a summary description of the project to enable an understanding of the nature of the project and its implementation, including the following (no more than one page):

- A summary description of the activities to be implemented by the project.
- The location of the project.
- An explanation of how the project is expected to sequester carbon and/or avoid emissions.
- A brief description of the condition of the site (e.g. area is denuded and/or deforestation occurring in the area) prior to the implementation of the Forest Carbon Project.
- An estimate of annual and lifetime total carbon sequestration and avoided emissions.
- Estimated project cost throughout the project lifetime.

### 1.2 Project Type and Its Applicability

Indicate the Forest Carbon Project Type (i.e. AFF, FP, etc) and whether the project is a mosaic project. If the project composes mosaic of activities, clarify the project type used for each activity.

Demonstrate that the project activity(ies) meets each of the applicability conditions of the Project Type(s), e.g., AFF projects must take place on non-forest land and Forest Protection must take place on Forest Land. The project must also demonstrate that it meets all the principles and requirements in the CAVCS. Address each applicability condition separately. Attach maps of the Forest Carbon Project area. This map(s) should describe the Reference Area, the Leakage Area, and the Project Area and show the location of settlements within these areas as specified in the Technical Guidance.

### 1.3 Project Proponent

Provide contact information for the project proponent(s). Copy and paste the table as needed. Unless otherwise noted, the Department of Natural Resources (DENR) will assume that the entity listed first is the one that will serve as the contact point for the Forest Carbon Project.

Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

#### 1.4 Other Entities Involved in the Project

Provide contact information and roles/responsibilities for any other entities involved in the development of the project. Copy and paste the table as needed.

Role/s	
Responsibility/ies	
Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

#### 1.5 Project Start Date

Indicate, and provide justification for, the project start date, specifying the calendar year the project will start or has started.

#### 1.6 Project Lifetime

Indicate the project lifetime, specifying the calendar year the project will start and end. Indicate also the total number of years (e.g. 25 years) during which the Forest Carbon Project will generate CSCs/CEAs.

#### 1.7 Description of the Project Activity

Describe the project activity or activities (e.g. planting, assisted natural regeneration, forest patrolling, etc) and how they will result in carbon sequestration and / or avoided emissions. For all measures listed, include information on any conservation, management or planting activities, including a description of how the various organizations, communities and other entities are involved.

#### 1.8 Project Location and Boundaries

Indicate the project location and geographic boundaries. For mosaic projects, coordinates may be submitted separately as a KML file.

#### 1.9 Carbon Pools

Identify the relevant carbon pools and emission sources for the project and business as usual scenarios. Add a row to the table if other carbon pools were identified for accounting and provide the justification for its inclusion.

Source		Carbon Pool / Emission Source	Included? (Yes/No)	Justification/Explanation
Business as Usual Scenario	Above Ground	i.e. tree biomass		
	Below Ground	i.e. tree biomass		
	Soil Organic Carbon			
	Harvested Wood Products			
	Emission Source 1	i.e. CO <sub>2</sub>		
	Emission Source 2	i.e. CO <sub>2</sub>		
Project Scenario	Above Ground	i.e. tree biomass		
	Below Ground	i.e. tree biomass		
	Soil Organic Carbon			
	Harvested Wood Products			
	Emission Source 1	i.e. CO <sub>2</sub>		
	Emission Source 2	i.e. CO <sub>2</sub>		

*In addition to the table, provide a diagram or map of the project boundary, showing clearly the physical locations of the various management activities taking place as part of the Project Activity based on the description above.*

*Include in the diagram or map the locations of the Project Area, Leakage Area, and Reference Area.*

**1.10 Conditions Prior to Project Start**

*Describe the conditions of the area (i.e. denuded, deforestation is occurring etc.) existing prior to project start.*

*Include environmental conditions of the Project, Leakage, and Reference Areas, including as appropriate information on the climate, hydrology, topography, relevant historical conditions, soils, vegetation and ecosystems.*

**1.11 Compliance with Laws, Statutes and Other Regulatory Frameworks**

*Identify and demonstrate compliance of the project with all and any relevant local, regional and national laws, statutes and regulatory frameworks.*

**1.12 Ownership or Operational Control**

*Provide evidence of project operational control (e.g. tenorial instrument in public land, certified true copy of title in case of private land), in accordance with the CAVCS specifications on project eligibility.*

**1.13 Additionality**

*Demonstrate that the project meets the additionality criteria stated in the technical guidance. i.e. how the project will result to increase and/or conservation of carbon stocks in the area.*

*Provide a signed attestation along with this FCPP that the Forest Carbon Project meets the regulatory surplus test and investment guidance provided in the CAVCS Manual 1.*

**1.14 Additional Information Relevant to the Project****Leakage Management**

*Where applicable, describe the activities to be undertaken to manage leakage, including the leakage and risk mitigation measures, and the indicators for tracking this. A sample format is provided in the table below.*

Location	Leakage Risk	Mitigation measure e.g. intensifying agroforestry on non-project lands, creating alternative sources for fuelwood and timber, creating alternative employment opportunities, etc.	Indicator e.g. number of people who are dependent on forest inside the project area are practicing intensive agroforestry in their own farms)

**Ancillary Benefits**

*Provide discussion on the following issues: (1) that the proponent did not cut trees of existing forests to develop it into tree plantation; (2) that the Forest Carbon Project has no adverse impacts on biodiversity, soil and hydrology; (3) that local communities living within or adjacent to the project area will be given priority in terms of employment opportunities during implementation of Project Activities; (4) that there will be equitable participation of women and youth; and (5) that the rights of indigenous peoples will be respected and upheld in the implementation of the project.*

**Further Information**

*Include any additional relevant legislative, technical, economic, sectoral, social, environmental, geographic, site-specific and/or temporal information that may have a bearing on the eligibility of the project, the net carbon sequestration and avoided emissions, or the quantification of the Forest Carbon Project's carbon sequestration and avoided emissions.*

## 2 QUANTIFICATION OF EMISSION REDUCTIONS AND REMOVALS

### 2.1 Business as Usual Scenario (BAU)

*Provide discussion on the different land cover types identified under the BAU scenario. Likewise, methodology (i.e. GIS analysis of pre project land use using medium to high resolution spatial data) used in generating such land cover types and the ground validation of the spatial analysis should be discussed.*

*Describe the procedure for quantification of BAU carbon sequestration, change in carbon stock, and avoided emissions in accordance with the CAVCS Technical Guidance. Include all relevant equations, and explain and justify all relevant methodological choices (e.g., with respect to selection of emission factors and default values).*

*Provide discussion on the BAU carbon stocks. Carbon stocks of each class of biomass can be derived using default values of biomass density and carbon content or through direct measurements and use of allometric equations.*

*Explain and justify key assumptions, rationale and methodological choices. Provide all relevant references.*

*Support discussions with Tables and/or Figures or maps whenever applicable.*

- *For ARR Projects, please complete and include Tables 3, 4, and 5 of the CAVCS Manual 2.*
- *For FP Projects, please complete and include Tables 9, 10, 11, 12, 13, 14, and 15 of the CAVCS Manual 2.*

### 2.2 Project Sequestration and Emissions

*Describe the procedure for quantification of project carbon sequestration, change in carbon stock, and avoided emissions in accordance with the CAVCS Technical Guidance. Include all relevant equations, and explain and justify all relevant methodological choices (e.g., with respect to selection of emission factors and default values).*

- *For ARR Projects, please complete Tables 6, 7, and / or 8 of the CAVCS Manual 2.*
- *For FP Projects, please complete Tables 9, 10, 11, 12, 13, 14, and 15 of the CAVCS Manual 2.*

*Provide discussion on the potential amount of carbon to be sequestered by the project.*

### 2.3 Net Carbon Sequestration and Avoided Emissions

*Describe the procedure for quantification of net carbon sequestration, change in carbon stock, and avoided emissions. Include all relevant equations.*

Provide the ex-ante calculation (estimate) and discussion of BAU sequestration/avoided emissions, project sequestration/avoided emissions, and net carbon sequestration/carbon stock/avoided emissions in the table below.

For data and parameters monitored, use estimates. Document how each equation is applied and provide example calculations for all key equations to allow the reader to reproduce the calculation of estimated net carbon sequestration/carbon stock/avoided emissions.

Year	Estimated business as usual carbon sequestration/carbon stock/avoided emissions (tCO <sub>2</sub> e)	Estimated project carbon sequestration/carbon stock/avoided emissions (tCO <sub>2</sub> e)	Estimated net carbon sequestration/carbon stock/avoided emissions (tCO <sub>2</sub> e)
Year A			
Year B			
Year C			
Year...			
<b>Total</b>			

### 3 MONITORING

#### 3.1 Data and Parameters Available at Validation

Complete the table below for all data and parameters that are determined or available at validation, and remain fixed throughout the Project Lifetime (copy the table as necessary for each data/parameter). Data and parameters monitored during the operation of the project are included below.

Data / Parameter	
Data unit	Indicate the unit of measure
Description	Provide a brief description of the data/parameter
Source of data	Indicate the source(s) of data
Value applied	Provide the value applied
Justification of choice of data or description of measurement methods and procedures applied	Justify the choice of data source, providing references where applicable. Where values are based on measurement, include a description of the measurement methods and procedures applied (e.g., what standards or protocols have been followed), indicate the responsible person/entity that undertook the measurement, the date of the measurement and the measurement results. More detailed information may be provided in an appendix.
Purpose of Data	Indicate one of the following: <ul style="list-style-type: none"> <li>• Determination of BAU</li> <li>• Calculation of BAU emissions</li> <li>• Calculation of project emissions</li> </ul>
Comments	Provide any additional comments

### 3.2 Data and Parameters Monitored

Complete the table below for all data and parameters that will be monitored during the Project Lifetime (copy the table as necessary for each data/parameter). Data and parameters determined or available at validation are included above.

Data / Parameter	
Data unit	Indicate the unit of measure
Description	Provide a brief description of the data/parameter
Source of data	Indicate the source(s) of data
Description of measurement methods and procedures to be applied	Specify the measurement methods and procedures, any standards or protocols to be followed, and the person/entity responsible for the measurement. Include any relevant information regarding the accuracy of the measurements (e.g., accuracy associated with meter equipment or laboratory tests).
Frequency of monitoring/recording	Specify measurement and recording frequency
Value applied	Provide an estimated value for the data/parameter
Monitoring equipment	Identify equipment used to monitor the data/parameter including type, accuracy class, and serial number of equipment, as appropriate.
QA/QC procedures to be applied	Describe the quality assurance and quality control (QA/QC) procedures to be applied, including the calibration procedures where applicable.
Purpose of data	Indicate one of the following: <ul style="list-style-type: none"> <li>• Calculation of business as usual carbon sequestration / carbon stock / avoided emissions</li> <li>• Calculation of project carbon sequestration / carbon stock / avoided emissions</li> </ul>
Calculation method	Where relevant, provide the calculation method, including any equations, used to establish the data/parameter.
Comments	Provide any additional comments

### 3.3 Monitoring Plan

Describe the process and schedule for obtaining, recording, compiling and analyzing the monitored data and parameters set out above. Include details on the following:

- The methods for measuring, recording, storing, aggregating, collating and reporting data and parameters. Where relevant, include the procedures for calibrating monitoring equipment.
- The organizational structure, responsibilities and competencies of the personnel that will be carrying out monitoring activities.
- The policies for oversight and accountability of monitoring activities.
- The procedures for internal auditing and QA/QC.
- The procedures for handling non-conformances with the validated monitoring plan.
- Any sampling approaches used, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures.
- Where appropriate, include line diagrams to display the data collection and management system.

COMPANY LOGO

## LETTER OF INTENT TEMPLATE

The Regional Executive Director  
DENR Regional Office \_\_\_\_  
(Address)

Dear XXX:

In support of the rehabilitation, reforestation and forest protection efforts of the Philippine Government, consistent with the Philippine Master Plan for Climate Resilient Forestry Development, we, [insert organization name] are pleased to submit this Letter of Intent to undertake a Forest Carbon Project whose specification is stated below:

Type of Project	e.g., Afforestation, Reforestation and Restoration/Forest Protection
Project Location	
Geographic boundary	e.g., Project Area, Leakage Area, and Reference Area
Description of Land Cover Category(ies)	
Total Area (ha)	
Project Activities (Please Specify)	
Project Start Date	
Project Lifetime	

Our contact information is shown below [Note: If more than 1 organization is involved in the Forest Carbon Project, please include the names of all partner organizations and indicate which organization will serve as the contact with DENR]:

Organization Name	
Nature of business	
Authorized representative	
Mailing Address	
Telephone Number	
e-Mail Address	
Website Address	

To support our Letter of Intent, please find a Project Concept Note for [insert name of Forest Carbon Project] and other supporting documents for your review.

Sincerely yours,

XXXX  
XXXX

Enclosures:

- Project Concept Note
- Proof of individual/company identity (ITR/business permit/SEC registration)
- Proof of operational control (title/tenure/management arrangement)
- Map of the proposed site with technical description

## CAVCS Forest Carbon Project Concept Note Template

*This FCP concept note template is for the development of Forest Carbon Projects in the Philippines. This must be submitted to the Department of Environment and Natural Resources (DENR) along with a Letter of Intent to develop a Forest Carbon Project.*

### Instructions for completing the project description:

*TITLE PAGE: All items in the box at the bottom of the title page must be completed using Arial 10pt, black, regular (non-italic) font. This box must appear on the title page of the final document. Project descriptions may also feature the project title and preparers' name, logo and contact information more prominently on the title page, using the format below (Arial 24pt and Arial 11pt, black, regular font).*

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*All sections must be completed. Where a section is not applicable, same must be stated under the section (the section must not be deleted from the final document).*

*All instructions, including this introductory text, should be deleted from the final document.*

# PROJECT TITLE

Logo (optional)

Document Prepared By (individual or entity)

Contact Information (optional)

<b>Project Title</b>	<i>Name of project</i>
<b>Date of Issue</b>	<i>DD-Month-YYYY this version of the document issued</i>
<b>Prepared By</b>	<i>Individual or entity that prepared this document</i>
<b>Contact</b>	<i>Physical address, telephone, email, website</i>

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1.4	Other Entities Involved in the Project	4
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1.10	Conditions Prior to Project Start	6
1.11	Compliance with Laws, Statutes and Other Regulatory Frameworks	6
1.12	Ownership	6
1.13	Additional Information Relevant to the Project	6

## 1 PROJECT DETAILS

### 1.1 Summary Description of the Forest Carbon Project

Provide a summary description of the project to enable an understanding of the nature of the project and its implementation, including the following (no more than one page):

- A summary description of the activities to be implemented by the project.
- The location of the project.
- An explanation of how the project is expected to sequester carbon and/or avoid greenhouse gas (GHG) emissions.
- A brief description of the scenario existing prior to the implementation of the Forest Carbon Project.

### 1.2 Project Type

Indicate the Forest Carbon Project Type and whether the project is a mosaic project.

### 1.3 Project Proponent

Provide contact information for the Project Proponent(s). Copy and paste the table as needed. Unless otherwise noted, the Department of Natural Resources (DENR) will assume that the entity listed first is the one that will serve as the contact point for the Forest Carbon Project.

Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

### 1.4 Other Entities Involved in the Project

Provide contact information and roles/responsibilities for any other entities involved in the development of the project. Copy and paste the table as needed.

Organization Name	
Nature of Business	
Authorized Representative	
Mailing Address	
Telephone Number	
E-mail Address	
Website	

### 1.5 Project Start Date

Indicate, and provide justification for, the project start date, specifying the calendar year start date.

### 1.6 Project Lifetime

Indicate the project lifetime, specifying the calendar year the project will start and end. Indicate also the total number of years (e.g. 25 years) during which the Forest Carbon Project will generate CSCs/CEAs.

### 1.7 Estimated Carbon Sequestration and / or Avoided GHG Emissions

Two options are available for completing this section:

OPTION 1: The Project Proponent shall indicate the estimated annual carbon sequestration and / or avoided GHG emissions for the Project Lifetime using the following template:

Year	Estimated Carbon Sequestration and Avoided GHG emissions (tCO <sub>2</sub> e)	Emissions (tCO <sub>2</sub> e)	Total (tCO <sub>2</sub> e)
Year A (e.g., 2019)			
Year B			
Year C			
Year...			
<b>Total</b>			

### 1.8 Description of the Project Activity

Describe the project activity or activities and how they will result in carbon sequestration and / or avoided GHG emissions.

For all measures listed, include information on any conservation, management or planting activities, including a description of how various partner organizations, communities and other entities are involved.

### 1.9 Project Location

Indicate the project location and geographic boundaries. For mosaic projects, coordinates may be submitted separately as a KML file.

**1.10 Conditions Prior to Project Start**

*Describe the existing land use prior to project start.*

**1.11 Compliance with Laws, Statutes and Other Regulatory Frameworks**

*Identify and demonstrate compliance of the project with all and any relevant local, regional and national laws, statutes and regulatory frameworks.*

**1.12 Ownership**

*Provide evidence of project operational control, in accordance with the CAVCS specifications on project eligibility.*

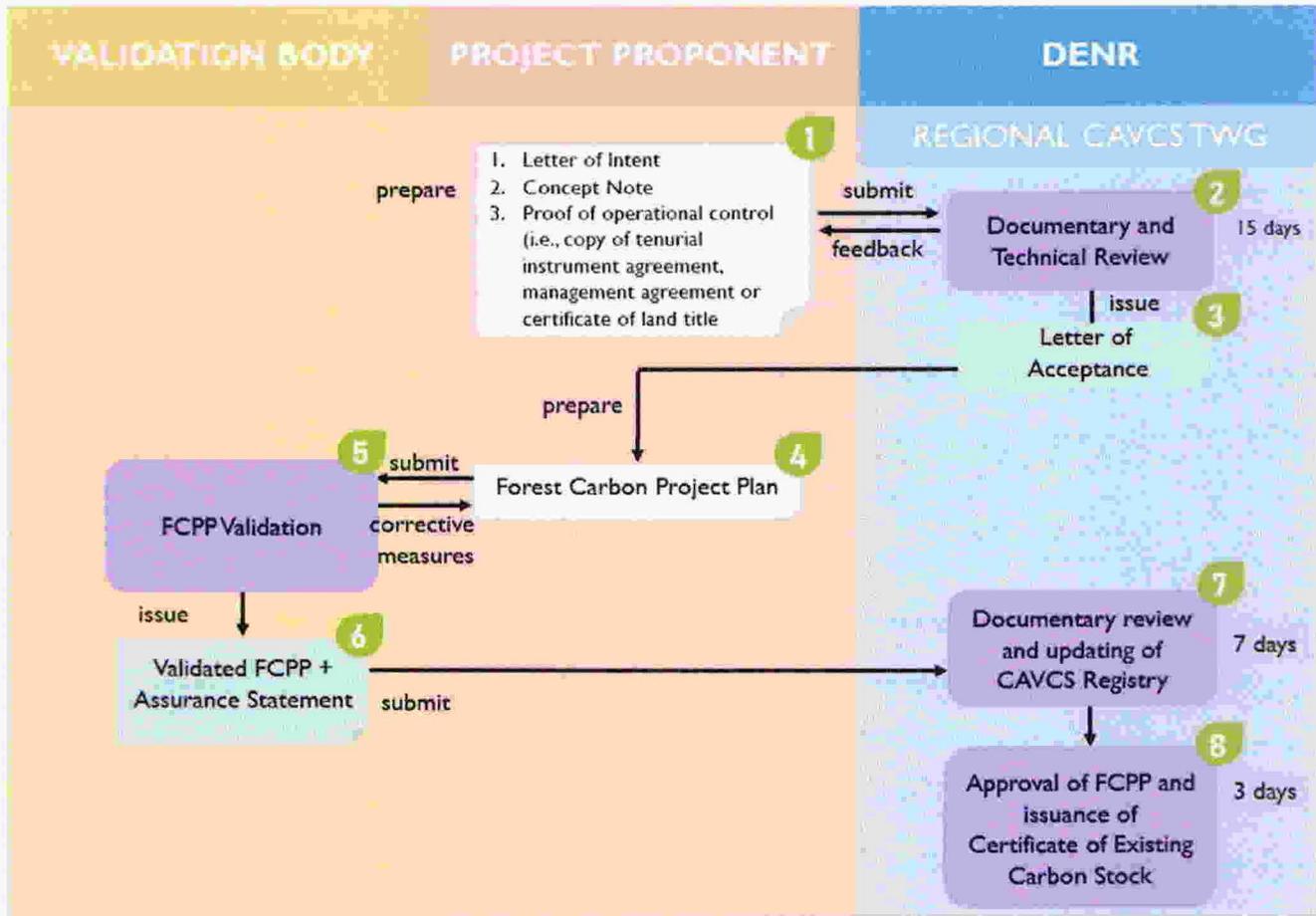
**1.13 Additional Information Relevant to the Project**

*Include any additional relevant legislative, technical, economic, sectoral, social, environmental, geographic, site-specific and/or temporal information that may have a bearing on the eligibility of the project, the net carbon sequestration and avoided GHG emissions, or the quantification of the Forest Carbon Project's carbon sequestration and avoided emissions.*

**APPENDIX X: <TITLE OF APPENDIX>**

*Use appendices for supporting information. Delete this appendix (title and instructions) where no appendix is required.*

## Annex 5. CAVCS Process Flow – Application Phase



## Annex 6. CAVCS Process Flow – Implementation Phase

