



**GLOBAL  
CARBON  
COUNCIL**

Driving Climate Actions

**GCC AFOLU Methodology  
for forestry project  
activities on lands except  
wetlands**

**GCC MA001  
V1.0 - 2024**

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## 1. AFOLU Baseline and Monitoring Methodologies of GCC

1. Global Carbon Council (GCC) is MENA region's first and only voluntary carbon offsetting and sustainable development program that contributes to a vision of sustainable and low carbon economy of the region and catalyses climate actions on the ground. Refer [www.globalcarboncouncil.com](http://www.globalcarboncouncil.com) for details.
2. GCC AFOLU methodologies allow for conservative estimation of GHG emission reductions and changes in carbon stocks resulting from the project activity.

## 2. Source/s of this Baseline and Monitoring Methodology

3. This methodology is based on CDM A/R Large-scale Consolidated Methodology AR-ACM0003: "Afforestation and reforestation of lands except for wetlands". Version 02.0.

## 3. Scope, Applicability, and Entry into force

### 3.1. Scope

4. This methodology is valid for projects implementing forestry activities on lands except wetlands<sup>1</sup>.

### 3.2. Applicability Conditions

5. This methodology is applicable under the following conditions:
  - (a) The land subject to the project activity does not fall in the wetland category;
  - (b) The land subject to the project activity contains no organic soils<sup>2</sup> however, shallow peat soils (< 0.05 m depth of peat layer) are treated as high carbon content mineral soils.
  - (c) The project activity does not fall into the Agricultural Land Management category. In particular, management of animals grazing on pasture, range, or paddock as a part of the project activity is excluded however, the project may displace pre-project agricultural activities;
  - (d) The project activity does not cause a significant increase in non-CO<sub>2</sub> emissions when compared to the baseline (i.e., relevant activity under project does not exceed 105% of the same activity under baseline), with the exception of the burning of biomass and fertilizer application;
  - (e) Soil disturbance attributable to the project activity does not cover more than 10 percent of the area<sup>3</sup> in each of the following types of land, when these lands are included within the project boundary:
    - (i) Land-containing soils with shallow peat layer (< 0.05 m depth of peat layer);

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<sup>1</sup> According to Convention on Wetlands, wetlands are areas of marsh, fen, peatland or water, whether natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six meters (<https://www.ramsar.org/official-documents>).

<sup>2</sup> Organic soil is defined in 2006 IPCC Guidelines (Annex 3A.5, Chapter 3 in Volume 4). The definition is followed in Chapter 1, Note 3 of 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands.

<sup>3</sup> For example, digging pits of size 0.50 m × 0.50 m (length × width) at a spacing of 3 m × 3 m is equal to a coverage of 2.78 per cent; continuous ploughing of land is equal to a coverage of 100 per cent.

- (ii) Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in appendices 1 and 2 to this methodology.
6. The total of decrease in CO<sub>2</sub> and non-CO<sub>2</sub> emissions (expressed as CO<sub>2</sub> equivalents) verified over each monitoring period shall not exceed the increase in carbon stocks (expressed as CO<sub>2</sub> equivalents) attributable to the project.
7. A project activity applying this methodology shall also comply with the applicability conditions of the tools referred to in the methodology if applied by the project activity.

### 3.3. Entry into force

8. The date of entry into force of this version of the methodology is **DD MMM 2024**.

## 4. Normative References

9. The following documents are indispensable for application of this methodology:
- (a) GCC Project Standard;
  - (b) GCC AFOLU methodological tools:
    - (i) “Tool for estimation of soil organic carbon content in mineral soils”;
    - (ii) “Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities”;
    - (iii) “Non-Permanence Risk Tool”.
    - (iv) “Tool for estimation of GHG emissions from fertilizer use in AFOLU projects”
  - (c) CDM A/R methodological tools<sup>4</sup>:
    - (i) A/R TOOL 02: “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”;
    - (ii) A/R TOOL 03: “Calculation of the number of sample plots for measurements within A/R CDM project activities”
    - (iii) A/R TOOL 08: “Estimation of non-CO<sub>2</sub> greenhouse gas (GHG) emissions resulting from burning of biomass attributable to an A/R CDM project activity”;
    - (iv) A/R TOOL 12: “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities”;
    - (v) A/R TOOL 14: “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities”;
    - (vi) A/R TOOL 15: “Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity”.
    - (vii) A/R TOOL 16: “Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities”;

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<sup>4</sup> These documents are available online at: <<http://cdm.unfccc.int/Reference/index.html>>.

## 5. Definitions

10. The definitions contained in the following documents shall apply:<sup>5</sup>
- (a) “GCC definitions”;
  - (b) IPCC (2003). Good Practice Guidance for Land Use, Land-Use Change and Forestry;
  - (c) IPCC (2006). Guidelines for National Greenhouse Gas Inventories.
  - (d) 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands
  - (e) IPCC (2019). 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

## 6. Baseline and Monitoring Methodology

### 6.1. Selection of Carbon Pools and Greenhouse Gases Accounted

11. The carbon pools selected for the accounting of carbon stock changes are shown in Table 1.

**Table 1. Carbon pools selected for accounting of carbon stock changes under baseline and project scenarios**

Carbon Pool	Whether selected	Justification/Explanation
Above-ground biomass	Yes	Carbon stock in this pool is expected to increase due to the implementation of the project activity
Below-ground biomass	Yes	Carbon stock in this pool is expected to increase due to the implementation of the project activity
Litter	Yes/Optional	Where carbon stock in this pool is likely to decrease due to implementation of the project activity – Yes, otherwise - Optional
Dead wood	Yes/Optional	Where carbon stock in this pool is likely to decrease due to implementation of the project activity – Yes, otherwise - Optional
Soil organic carbon	Yes/Optional	Where carbon stock in this pool is likely to decrease due to implementation of the project activity – Yes, otherwise - Optional

12. The emission sources and associated greenhouse gases (GHGs) selected for accounting are shown in Table 2.

<sup>5</sup> These documents are available online at the following URLs:

- (a) <<http://www.globalcarboncouncil.com/resource-centre/>>;
- (b) <<http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf.html>>;
- (c) <<https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol4.html>>;
- (d) <<https://www.ipcc.ch/publication/2013-supplement-to-the-2006-ipcc-guidelines-for-national-greenhouse-gas-inventories-wetlands/>>
- (e) <<https://www.ipcc-nggip.iges.or.jp/public/2019rf/vol4.html>>.

**Table 2. Emission sources and GHGs selected for accounting under baseline and project scenarios**

Sources	Gas	Whether Selected	Justification/Explanation
Burning of woody biomass	CO <sub>2</sub>	No	CO <sub>2</sub> emissions due to burning of biomass are accounted as a change in carbon stock
	CH <sub>4</sub>	Yes	Burning of woody biomass as part of baseline activities, for the purpose of site preparation, or as a part of forest management, is allowed under this methodology
	N <sub>2</sub> O	Yes	Burning of woody biomass as part of baseline activities, for site preparation, or as a part of forest management, is allowed under this methodology
Use of synthetic and/or organic fertilizers	CO <sub>2</sub>	Yes	The use of fertilizers is allowed under this methodology
	N <sub>2</sub> O	Yes	The use of fertilizers is allowed under this methodology

## 6.2. Identification of the baseline scenario and demonstration of additionality

13. Project owners (POs) shall identify the baseline scenario and demonstrate that the project activity is additional by selecting one of the following options:
- Applying the current version of CDM A/R TOOL 02: “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”;
  - Applying an approved standardized baseline appropriate to their project.

## 6.3. Stratification

14. If biomass distribution over the project area is not homogeneous, stratification may be carried out to improve the precision of the estimation of biomass and/or the change in biomass. Different stratifications may be appropriate for the baseline and project scenarios to achieve gain in precision of estimation of net GHG emission reductions/removals. In particular:
- For baseline GHG emissions and removals, it is usually sufficient to stratify the area according to major vegetation types and their crown cover and/or land use types;
  - For net GHG emission reductions/removals the stratification for ex-ante estimations may be based on the project planting/management plan and the stratification for ex post estimations shall be based on the actual implementation of the project planting/management plan. If natural or anthropogenic impacts (e.g., local fires) or other factors (e.g., soil type) significantly alter the pattern of biomass distribution in the project area, then the ex-post stratification shall be revised accordingly and may differ among monitoring periods.

#### 6.4. Baseline input to the net GHG removals/reductions

15. The baseline input to the net GHG removals/reductions, in year  $t$ , shall be calculated as follows:

$$BI_t = \Delta C_{BSL\ t} - GHG_{BSL\ t} \quad \text{Equation (1)}$$

Where:

$BI_t$	=	Baseline input to the net GHG removals/reductions, in year $t$ ; t CO <sub>2</sub> e
$\Delta C_{BSL\ t}$	=	Change in carbon stock in baseline, in year $t$ ; t CO <sub>2</sub> e
$GHG_{BSL\ t}$	=	Non-CO <sub>2</sub> GHG emissions in baseline, in year $t$ ; t CO <sub>2</sub> e

- (a) Change in carbon stock, in year  $t$ :

$$\Delta C_{BSL\ t} = \Delta C_{TREE_{BSL\ t}} + \Delta C_{SHRUB_{BSL\ t}} + \Delta C_{DW_{BSL\ t}} + \Delta C_{LI_{BSL\ t}} + \Delta SOC_{BSL\ t} \quad \text{Equation (2)}$$

Where:

$\Delta C_{BSL\ t}$	=	Change in carbon stock in baseline, in year $t$ ; t CO <sub>2</sub> e
$\Delta C_{TREE_{BSL\ t}}$	=	Change in carbon stock in baseline tree biomass within the project boundary, in year $t$ , as estimated in A/R TOOL 14: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; t CO <sub>2</sub> e
$\Delta C_{SHRUB_{BSL\ t}}$	=	Change in carbon stock in baseline shrub biomass within the project boundary, in year $t$ , as estimated in A/R TOOL 14: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; t CO <sub>2</sub> e
$\Delta C_{DW_{BSL\ t}}$	=	Change in carbon stock in baseline dead wood biomass within the project boundary, in year $t$ , as estimated in A/R TOOL 12: "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities"; t CO <sub>2</sub> e
$\Delta C_{LI_{BSL\ t}}$	=	Change in carbon stock in baseline litter biomass within the project boundary, in year $t$ , as estimated in A/R TOOL 12: "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities"; t CO <sub>2</sub> e
$\Delta SOC_{BSL\ t}$	=	Change in soil organic carbon (SOC) stock in baseline within the project boundary, in year $t$ , as estimated in A/R TOOL 16: "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities"; t CO <sub>2</sub> e or GCC AFOLU Tool for estimation of change in soil organic carbon content in mineral soils; t CO <sub>2</sub> e according to their applicability conditions

Note: All references to Appendix 2 of A/R TOOL 14: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" shall be read as references to the current version of GCC Methodological Tool: "Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities".

- (b) Non-CO<sub>2</sub> GHG emissions, in year  $t$ :

$$GHG_{BSL\ t} = GHG_{BSL\ Burn\ t} + GHG_{BSL\ Fert\ t} \quad \text{Equation (3)}$$

Where:

- $GHG_{BSL\ t}$  = Non-CO<sub>2</sub> GHG emissions in baseline, in year  $t$ ; t CO<sub>2</sub>e
- $GHG_{BSL\ Burn\ t}$  = Non-CO<sub>2</sub> GHG emissions in baseline, in year  $t$ , as estimated within A/R TOOL 08: “Estimation of non-CO<sub>2</sub> GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity”; t CO<sub>2</sub>e
- $GHG_{BSL\ Fert\ t}$  = GHG emissions from application of synthetic and organic fertilizers in baseline, in year  $t$ , expressed in CO<sub>2</sub> equivalent units, as estimated using the “GCC AFOLU Tool for estimation of GHG emissions from fertilizer use in AFOLU projects”: t CO<sub>2</sub>e

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## 6.5. Project input to the net GHG removals/reductions

16. GHG emissions resulting from eradication of herbaceous vegetation, use of wood (e.g., for fencing), decomposition of litter and fine roots of N-fixing trees and shrubs attributable to the project activity shall be considered insignificant and therefore accounted as zero. Roads located within the project boundary are not considered as serving exclusively for the project purposes therefore GHG emissions related to their construction are omitted. Combustion of fossil fuel is accounted as zero according to the applicability condition contained in para 5 d) above.
17. The project input to the net GHG removals/reductions, in year  $t$ , shall be calculated as follows:

$$PI_t = \Delta C_{PRJ t} - GHG_{PRJ t} \quad \text{Equation (4)}$$

Where:

- $PI_t$  = Project input to the net GHG removals/reductions, in year  $t$ ; t CO<sub>2</sub>e
- $\Delta C_{PRJ t}$  = Change in the carbon stocks in project, occurring in the selected carbon pools, in year  $t$ ; t CO<sub>2</sub>e
- $GHG_{PRJ t}$  = Non-CO<sub>2</sub> GHG emissions within the project boundary attributable to the implementation of the GCC AFOLU project activity, in year  $t$ ; t CO<sub>2</sub>e

18. Change in the carbon stocks in project, occurring in the selected carbon pools, in year  $t$ , shall be calculated as follows:

$$\Delta C_{PRJ t} = \Delta C_{TREE_{PRJ t}} + \Delta C_{SHRUB_{PRJ t}} + \Delta C_{DW_{PRJ t}} + \Delta C_{LI_{PRJ t}} + \Delta SOC_{PRJ t} \quad \text{Equation (5)}$$

Where:

- $\Delta C_{PRJ t}$  = Change in the carbon stocks in project, occurring in the selected carbon pools, in year  $t$ ; t CO<sub>2</sub>e
- $\Delta C_{TREE_{PRJ t}}$  = Change in carbon stock in tree biomass in project, in year  $t$ , as estimated in A/R TOOL 14: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; t CO<sub>2</sub>e
- $\Delta C_{SHRUB_{PRJ t}}$  = Change in carbon stock in shrub biomass in project, in year  $t$ , as estimated in A/R TOOL 14: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; t CO<sub>2</sub>e
- $\Delta C_{DW_{PRJ t}}$  = Change in carbon stock in dead wood in project, in year  $t$ , as estimated in A/R TOOL 12: "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities"; t CO<sub>2</sub>e
- $\Delta C_{LI_{PRJ t}}$  = Change in carbon stock in litter in project, in year  $t$ , as estimated in A/R TOOL 12: "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities"; t CO<sub>2</sub>e

$\Delta SOC_{PRJ t}$  = Change in soil organic carbon (SOC) stock in baseline within the project boundary, in year  $t$ , as estimated in A/R TOOL 16: "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities";  $t$  CO<sub>2</sub>e  
 or :  
 GCC AFOLU Tool for estimation of change in soil organic carbon content in mineral soils;  $t$  CO<sub>2</sub>e according to their applicability conditions.  
 If the monitoring procedure requires monitoring of changes in soil organic carbon stock (SOC) other than on annual basis, then these changes shall be accounted as zero for all years in which monitored data are not available.

Note: All references to Appendix 2 of A/R TOOL 14 "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities" shall be read as references to the current version of GCC Methodological Tool: "Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities".

19. Non-CO<sub>2</sub> GHG emissions within the project boundary attributable to the implementation of the GCC AFOLU project activity, in year  $t$  :

$$GHG_{PRJ t} = GHG_{PRJ Burn t} + GHG_{PRJ Fert t} \quad \text{Equation (6)}$$

Where:

$GHG_{PRJ t}$  = Non-CO<sub>2</sub> GHG emissions within the project boundary attributable to the implementation of the GCC AFOLU project activity, in year  $t$ ;  $t$  CO<sub>2</sub>e

$GHG_{PRJ Burn t}$  = Non-CO<sub>2</sub> GHG emissions, in year  $t$ , as estimated in A/R TOOL 08: "Estimation of non-CO<sub>2</sub> GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity";  $t$  CO<sub>2</sub>e

$GHG_{PRJ Fert t}$  = GHG emissions from application of synthetic and organic fertilizers, in year  $t$ , expressed in CO<sub>2</sub> equivalent units, as estimated in GCC AFOLU Tool for estimation of GHG emissions from fertilizer use in AFOLU projects:  $t$  CO<sub>2</sub>e

20. In the ex-post situation, the length of monitoring period number  $k$  will likely be different from one year. However, for ensuring comparability among monitoring periods all data necessary for calculation of net project GHG emissions/removals and GHG emissions due to leakage shall be presented on annual basis i.e., data collected over monitoring period number  $k$  with start date  $t_{M\_start k}$  and end date  $t_{M\_end k}$  shall be divided by its duration  $t_{M\_end k} - t_{M\_start k}$  (expressed as number of years and fraction thereof, if necessary).

## 6.6. Leakage

21. If leakage emissions are identified; they shall be estimated as follows:

$$LK_t = LK_{AGRIC t} \quad \text{Equation (7)}$$

Where:

$LK_t$  = GHG emissions due to leakage, in year  $t$ ;  $t$  CO<sub>2</sub>e

$LK_{AGRIC t}$  = Leakage due to the displacement of agricultural activities, in year  $t$ , as estimated in A/R TOOL 15: "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity";  $t$  CO<sub>2</sub>e

## 6.7. Net GHG removals/reductions

22. The net GHG removals/reductions, in year  $t$ , shall be calculated as follows:

$$NRR_t = PI_t - BI_t - LK_t \quad \text{Equation (8)}$$

Where:

$NRR_t$  = Net GHG emissions removals/reductions, in year  $t$ ;  $t$  CO<sub>2</sub>e  
 $PI_t$  = Project input to the net GHG removals/reductions, in year  $t$ ;  $t$  CO<sub>2</sub>e  
 $BI_t$  = Baseline input to the net GHG removals/reductions, in year  $t$ ;  $t$  CO<sub>2</sub>e  
 $LK_t$  = GHG emissions due to leakage, in year  $t$ ;  $t$  CO<sub>2</sub>e

## 7. Calculation of net GHG removals and/or reductions eligible for crediting

23. The total of the GHG emissions reduction/removal eligible for crediting shall not exceed the mean net GHG benefit calculated over the period from the start of the first crediting period to the end year of the current crediting period.
24. Calculation of net GHG emissions reduction/removals eligible for crediting may be performed: (i) following guidance contained in this chapter; or (ii) using GCC Tool for calculation of net GHG emissions reduction/removals eligible for crediting.

### 7.1. Ex-ante calculation of mean net GHG benefit

25. The total number of credits issued for any project involving activities resulting in carbon accumulation must not exceed the mean net GHG benefit calculated according to the instructions in paras 26 and 27 below.
26. Aggregated net GHG emissions removals/reductions in year  $t$  is the sum of annual net GHG emission reductions/removals that are ex-ante expected to be achieved by the project from the start of the first crediting period to the end of the year  $t$ , hence:

$$NRR_{AGG t} = \sum_{t=t_{CP\_start}}^t NRR_t \quad \text{Equation (9)}$$

Where:

$NRR_{AGG t}$  = Aggregated net GHG emissions removals/reductions up to year  $t$ ;  $t$  CO<sub>2</sub>e  
 $NRR_t$  = Ex-ante estimate of net GHG removals/ reductions, in year  $t$ ;  $t$  CO<sub>2</sub>e  
 $t_{CP\_start}$  = The first year of the first crediting period; dimensionless

The net GHG benefit over the period from the start of the first crediting period to the end of the last year of the current crediting period is:

$$GB_{t=t_{CP\_end}} = \sum_{t=t_{CP\_start}}^{t_{CP\_end}} NRR_{AGG t} \quad \text{Equation (10)}$$

Where:

- $GB_{t=t_{CP\_end}}$  = Net GHG benefit over the period from the start of the first crediting period to the end year of the current crediting period; t CO<sub>2</sub>e
- $NRR_{AGG\ t}$  = Aggregated net GHG emissions removals/reductions up to year t; t CO<sub>2</sub>e
- $t_{CP\_start}$  = The first year of the first crediting period; dimensionless
- $t_{CP\_end}$  = The last year of the current crediting period; dimensionless

Note: Annex 1 provides an example of the implementation of equations 9 and 10.

The mean net GHG benefit over the period from the start of the first crediting period to the end of the last year of the current crediting period is:

$$MGB = \frac{GB_{t=t_{CP\_end}}}{n} \tag{Equation (11)}$$

Where:

- $MGB$  = Mean net GHG benefit over the period from the start of the first crediting period to the end year of the current crediting period; t CO<sub>2</sub>e
- $n$  = The number of years (calculated as explained below),; dimensionless.
  - i)  $n$  equals to the length of crediting period if the length of production cycle is the same as the length of the crediting period),
  - ii)  $n$  equals to the length of period from first year of the first crediting period to the last year of the current production cycle if the end date of the last production cycle (initiated in the current crediting period) falls after the end date of the current crediting period (see Figure 1 below).

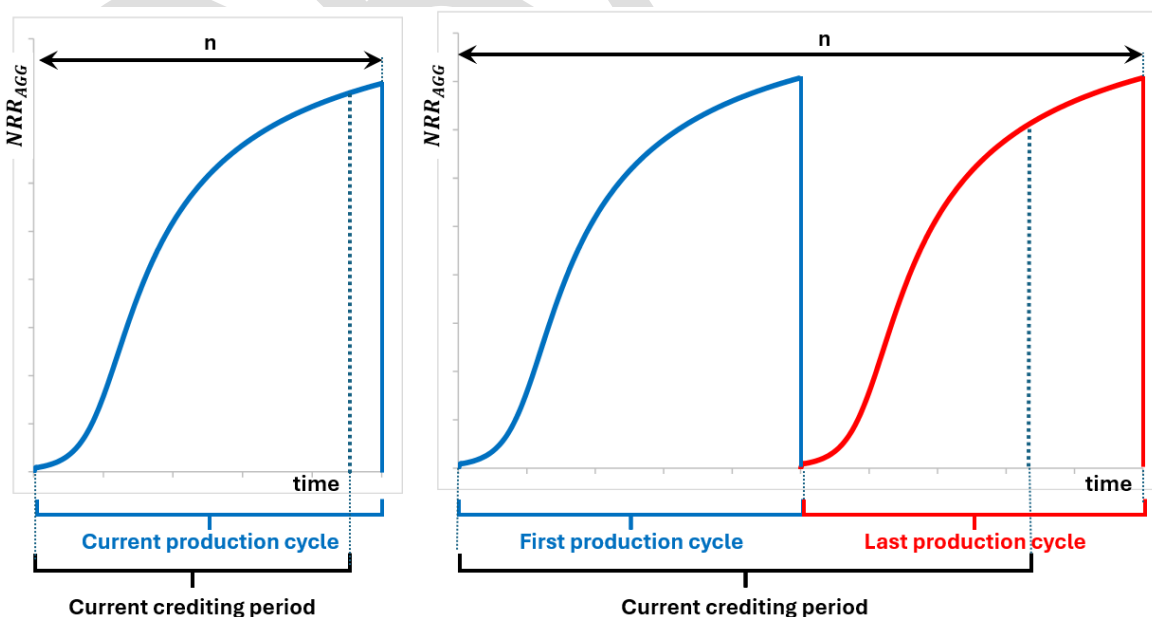


Figure 1: Explanation of calculation of the number of years  $n$  to be used in Equation 11.

Note that the  $MGB$  numerical value is estimated ex-ante, and it is constant for the entire crediting period.

## 7.2. Ex-post calculation of the net GHG benefit

27. In contrast to ex-ante projection where annual data are available, in ex-post situation only discrete data (positioned at the date of completion of monitoring reports) are recorded and duration of each monitoring period may be different.
28. In typical situation, the verified monitoring data from the past monitoring periods will remain unchanged until the end of the project crediting cycle<sup>6</sup>. Consequently, calculation of the net GHG benefit over the period from the start of the first crediting period to the date of completion of each monitoring report will repeat calculations performed for the preceding monitoring periods, hence a recurrence approach shall be used:

$$GB_{Ver\ k=1} = \frac{NRR_{Ver\ k=1} * (t_{k=1} - t_0)}{2}$$

$$GB_{Ver\ k \geq 2} = GB_{Ver\ k-1} + \left( \sum_{k=1}^{k-1} NRR_{Ver\ k} + \frac{NRR_{Ver\ k}}{2} \right) * (t_k - t_{k-1})$$

Equation (12)

Where:

$GB_{Ver\ k=1}$	=	Net GHG benefit over the period from the start of the first crediting period to the date of completion of the first monitoring report ( $k=1$ ); t CO <sub>2</sub> e
$GB_{Ver\ k}$	=	Net GHG benefit over the period from the start of the first crediting period to the date of completion of the monitoring report number $k$ ; t CO <sub>2</sub> e
$NRR_{Ver\ k}$	=	Net GHG emissions reduction/removals verified in monitoring period $k$ ; t CO <sub>2</sub> e
$k$	=	Ex-post number of monitoring period ( $k=1, 2, \dots, k_{curr\_mon}$ ); dimensionless
$t_k - t_{k-1}$	=	Ex-post duration of the $k$ -th monitoring period; dimensionless (expressed as number of years and fraction of them if necessary)

Note: Annex 2 provides an example of the implementation of equation 12.

## 7.3. Calculation of the correction factor for the mean net GHG benefit (applicable only for NR crediting)

29. For ex-ante estimations, the correction factor equals one (1). For ex-post calculations, if verified ex-post data differ from ex-ante projection, the mean net GHG benefit to be used for calculating net GHG reduction/removal eligible for NR crediting shall be corrected (at each verification) using correction factor equal to the ratio between the estimate of the net GHG benefit over the period from the start of the first crediting period to the date of completion of the current monitoring report calculated using the ex-post verified data and the same estimate calculated using the ex-ante data contained in the registered PSF. Therefore, the correction factor equals:

$$CF_{k_{curr\_mon}} = \frac{GB_{Ver\ k=k_{curr\_mon}}}{GB_{t=t_{curr\_mon}}}$$

Equation (13)

Where:

<sup>6</sup> The period covering all project crediting periods.

$CF_{k_{curr\_mon}}$	=	Correction factor for the current monitoring period $k$ (ending at $t_{curr\_mon}$ ); dimensionless
$GB_{Ver\ k=k_{curr\_mon}}$	=	Net GHG benefit over the period from the start of the first crediting period to the date of completion of the current monitoring report, calculated using the ex-post verified data; t CO <sub>2</sub> e
$GB_{t=t_{curr\_mon}}$	=	Net GHG benefit over the period from the start of the first crediting period to the last year of the current monitoring period, calculated using the ex-ante data; t CO <sub>2</sub> e
$k$	=	Ex-post number of monitoring periods; dimensionless
$k_{curr\_mon}$	=	Ex-post number of the current monitoring period; dimensionless
$t_{curr\_mon}$	=	The last year of the current monitoring period (i.e., ex-post monitoring period number $k = k_{curr\_mon}$ ); dimensionless

Note that the correction factor CF measures the difference between the ex-ante projection of project performance and the actual performance calculated using the verified monitoring data available ex-post. In general, CF may be different in each monitoring period.

30. If  $0.95 \leq CF \leq 1$  then the decrease in project performance is considered immaterial and  $CF = 1$  shall be used in further calculations. Otherwise, the ex-post corrected value of  $MGB$  equals:

$$MGB_{k_{curr\_mon}} = MGB * CF_{k_{curr\_mon}} \quad \text{Equation (14)}$$

Where:

$MGB_{k_{curr\_mon}}$	=	Mean net GHG reduction/removal for the current monitoring period $k$ (ending at $t_{curr\_mon}$ ) corrected according to the ex-post project performance; t CO <sub>2</sub> e
$MGB$	=	Mean net GHG reduction/removal for the period from the first year of the first crediting period to the last year of the current crediting period calculated using ex-ante data according to Equation 11; t CO <sub>2</sub> e
$CF_{k_{curr\_mon}}$	=	Correction factor for the current monitoring period (ending at $t_{curr\_mon}$ ); dimensionless
$k_{curr\_mon}$	=	Ex-post number of the current monitoring period (ending at $t_{curr\_mon}$ ); dimensionless

#### 7.4. Calculation of the net GHG emissions reduction/removal eligible for NR crediting

31. For ex-ante estimations,  $CF_{k_{curr\_mon}} = 1$  shall be used (i.e., for  $MGB_{k_{curr\_mon}} = MGB$  calculated according to Equation 11). For ex-post calculations, verified monitored data shall be used for calculation of  $MGB_{k_{curr\_mon}}$ .
32. The net GHG emissions reduction/removal achieved in current monitoring period  $k_{curr\_mon}$  ending on  $t_{curr\_mon}$  is eligible for ex-post NR crediting when  $\sum_{t=t_{curr\_mon}-1}^{t_{curr\_mon}} NRR_t > 0$  (i.e., the net GHG emissions reduction/removal achieved in the current monitoring period is positive) and shall be calculated using the following equation:

Ex – ante:

$$NRR_{NR\ t=t_{curr\_mon}} = MIN \left( \sum_{t=t_{CP\_start}}^{t_{curr\_mon}} NRR_t, MGB \right) - \sum_{t=t_{CP\_start}}^{t_{curr\_mon}-1} NRR_t$$

Ex – post:

$$NRR_{NR\ k=k_{curr\_mon}} \tag{Equation (15)}$$

$$= MIN \left( \sum_{k=0}^{k=k_{curr\_mon}} NRR_{Ver\ k}, MGB_{k_{curr\_mon}} \right) - \sum_{k=0}^{k=k_{curr\_mon}-1} NRR_{Ver\ k}$$

Where:

- $NRR_{NR\ t=t_{curr\_mon}}$  = Ex-ante net GHG emissions reduction/removal eligible for NR crediting in current monitoring period  $k$  (ending on  $t_{curr\_mon}$ ); t CO<sub>2</sub>e
  - $NRR_t$  = Ex-ante estimate of net GHG removals/ reductions, in year  $t$ ; t CO<sub>2</sub>e
  - $MGB$  = Mean net GHG reduction/removal for the period from the first year of the first crediting period to the last year of the current crediting period calculated using ex-ante data according to Equation 11; t CO<sub>2</sub>e
  - $NRR_{NR\ k=k_{curr\_mon}}$  = Ex-post net GHG emissions reduction/removal eligible for NR crediting in current monitoring period  $k$  (ending on  $t_{curr\_mon}$ ); t CO<sub>2</sub>e
  - $\sum_{k=0}^{k=k_{curr\_mon}} NRR_{Ver\ k}$  = Sum of net GHG emissions reduction/removal verified ex-post for the period from the first year of the first crediting period to the end date of the current monitoring period; t CO<sub>2</sub>e
  - $\sum_{k=0}^{k=k_{curr\_mon}-1} NRR_{Ver\ k}$  = Sum of net GHG emissions reduction/removal verified ex-post for the period from the first year of the first crediting period to the end date of the previous (i.e., current – 1) monitoring period; t CO<sub>2</sub>e
  - $NRR_{Ver\ k}$  = Net GHG emissions reduction/removals verified in monitoring period  $k$ ; t CO<sub>2</sub>e
  - $MGB_{k_{curr\_mon}}$  = Mean net GHG reduction/removal for the current monitoring period  $k$  (ending at  $t_{curr\_mon}$ ) corrected according to the ex-post project performance (calculated according to Equation 14); t CO<sub>2</sub>e
- Note:  
For ex-post calculations, verified monitored data shall be used for calculation of  $MGB_{k_{curr\_mon}}$ .

## 7.5. Calculation of the net GHG emissions reduction/removal eligible for NR+ crediting

33. Calculate mean net GHG benefit over the period from the start of the first crediting period to the end of the last year of the current crediting period using ex-ante data (for ex-ante calculations) or verified monitored data (for ex-post calculations), as appropriate:

$$MGB_{NR^+ t_{curr\_mon}} = \frac{GB_{t=t_{curr\_mon}}}{n}$$

Equation (16)

$$MGB_{NR^+ k_{curr\_mon}} = \frac{GB_{Ver k=k_{curr\_mon}}}{n}$$

Where:

$MGB_{NR^+ t_{curr\_mon}}$	=	Ex-ante mean net GHG benefit over the period from the start of the first crediting period to the end date of the current monitoring period ( $t = t_{curr\_mon}$ ) for NR+ crediting; t CO <sub>2</sub> e
$MGB_{NR^+ k_{curr\_mon}}$	=	Mean net GHG benefit verified ex-post for NR+ crediting over the period from the start of the first crediting period to the end date of the current monitoring period $k$ ( $k = k_{curr\_mon}$ ); t CO <sub>2</sub> e
$GB_{t=t_{curr\_mon}}$	=	Net GHG benefit over the period from the start of the first crediting period to the last year of the current monitoring period, calculated using the ex-ante data; t CO <sub>2</sub> e
$GB_{Ver k=k_{curr\_mon}}$	=	Net GHG benefit over the period from the start of the first crediting period to the date of completion of the current monitoring report, calculated using the ex-post verified data; t CO <sub>2</sub> e
$t_{curr}, t_{curr\_mon}$	=	The end date of the current monitoring period (ex-ante and ex-post, respectively); dimensionless
$n$	=	The number of years elapsing from start date of the first crediting period to the end date of the current monitoring period (expressed as number of years and fraction thereof, if necessary); dimensionless
$k_{curr\_mon}$	=	Ex-post number of the current monitoring period (ending at $t_{curr\_mon}$ ); dimensionless

Note that the  $MGB_{NR^+}$  is estimated separately for each year (ex-ante) and each monitoring period (ex-post).

34. The net GHG emissions reduction/removal achieved in the current monitoring period ending on  $t_{curr\_mon}$  is eligible for NR+ crediting when  $NRR_{NR^+ k_{curr\_mon}} > 0$  (i.e., the net GHG emissions reduction/removal achieved in current monitoring period is positive) as calculated using the following equation:

*Ex – ante:*

$$\begin{aligned}
 NRR_{NR^+ t_{curr\_mon}} &= MIN \left( \sum_{t=t_{CP\_start}}^{t_{curr\_mon}} NRR_{NR^+ t}, MGB_{NR^+ t_{curr\_mon}} \right) \\
 &\quad - \sum_{t=t_{CP\_start}}^{t_{curr\_mon}-1} NRR_{NR^+ t}
 \end{aligned}$$

Equation (17)

*Ex – post:*

$$\begin{aligned}
 NRR_{NR^+ k_{curr\_mon}} &= MIN \left( \sum_{k=0}^{k_{curr\_mon}} NRR_{NR^+ k}, MGB_{NR^+ k_{curr\_mon}} \right) \\
 &\quad - \sum_{k=0}^{k_{curr\_mon}-1} NRR_{NR^+ k}
 \end{aligned}$$

Where:

- $NRR_{NR^+ t_{curr\_mon}}$  = Net GHG emissions reduction/removal eligible for generating of ex-ante NR+ credits in the current monitoring period (ending on  $t_{curr\_mon}$ ); t CO<sub>2</sub>e
- $NRR_{NR^+ t}$  = NR+ credits generated ex-ante in year  $t$ ; t CO<sub>2</sub>e
- $MGB_{NR^+ t_{curr\_mon}}$  = Ex-ante mean net GHG benefit over the period from the start of the first crediting period to the end date of the current monitoring period ( $t_{curr\_mon}$ ) for NR+ crediting; t CO<sub>2</sub>e
- $\sum_{t=t_{CP\_start}}^{t_{curr\_mon}} NRR_{NR^+ t}$  = Sum of NR+ credits accrued ex-ante during the period from the first year of the first crediting period to the end date of the current monitoring period ending in year  $t_{curr\_mon}$ ; t CO<sub>2</sub>e
- $\sum_{t=t_{CP\_start}}^{t_{curr\_mon}-1} NRR_{NR^+ t}$  = Sum of NR+ credits accrued ex-ante during the period from the first year of the first crediting period to to the end date of the previous (i.e., *current – 1*) monitoring period; t CO<sub>2</sub>e
- $NRR_{NR^+ k_{curr\_mon}}$  = Ex-post net GHG emissions reduction/removal eligible for NR+ crediting in current monitoring period  $k_{curr\_mon}$  (ending on  $t_{curr\_mon}$ ); t CO<sub>2</sub>e
- $NRR_{NR^+ k}$  = NR+ credits verified ex-post in monitoring period  $k$ ; t CO<sub>2</sub>e
- $\sum_{k=0}^{k_{curr\_mon}} NRR_{NR^+ k}$  = Sum of net GHG emissions reduction/removal verified ex-post for NR+ crediting accrued during the period from the first year of the first crediting period to the end date of the current monitoring period  $k$ ; t CO<sub>2</sub>e
- $\sum_{k=0}^{k_{curr\_mon}-1} NRR_{NR^+ k}$  = Sum of net GHG emissions reduction/removal verified ex-post for NR+ crediting accrued during the period from the first year of the first crediting period to the end date of the previous (i.e., *current – 1*) monitoring period; t CO<sub>2</sub>e

$MGB_{NR^+ k_{curr\_mon}}$  = Mean net GHG benefit verified ex-post for NR+ crediting over the period from the start of the first crediting period to the end date of the current monitoring period  $k$  ( $k = k_{curr\_mon}$ ); t CO<sub>2</sub>e

## 8. Calculation of the number of NR or NR+ credits to be issued in a monitoring period

35. The number of credits to be issued in a monitoring period is affected by the uncertainty of the data and the level of not mitigated non-permanence risk attributable to the project.

### 8.1. Deduction for the uncertainty in data

36. Deduction for uncertainty in data used in estimation of GHG emission removal or reduction ensures that the estimate of GHG emission reduction and/or removal calculated at the project level is more likely to result in underestimation rather than overestimation of the climate impact of the project.

37. GCC methodological tool “Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities” shall be used to determine the discount factor to be applied in the final calculation of estimate of GHG emission reduction or removal to ensure conservativeness of credits issued by the GCC.

### 8.2. Buffer contribution to ensure the permanence of carbon credits

38. The permanence of carbon credits issued for GCC AFOLU registered projects is ensured by a buffer mechanism capable of restoring all credits that were issued based on verified increments in carbon stocks which have been impacted by carbon reversal event. This mechanism operates through a single GCC AFOLU pooled buffer account, which is funded by carbon credits from such projects.

39. The GCC AFOLU Non-Permanence Risk Tool (NPRT) shall be used to determine the fraction of carbon credits to be deposited in the GCC AFOLU pooled buffer account.

### 8.3. Calculation of the number of credits issuable in a monitoring period

40. The number of NR or NR+ credits to be issued in a monitoring period  $k$  (ending on  $t_{curr\_mon}$ ) shall be calculated as follows:

(a) For NR credits:

$$NR_k = NRR_{NR k_{curr\_mon}} * (1 - discount\_factor_k * U_k) * (1 - buffer\_contr_k) \quad \text{Equation (18)}$$

(b) For NR+ credits:

$$NR^+_k = NRR_{NR^+ k_{curr\_mon}} * (1 - discount\_factor_k * U_k) * (1 - buffer\_contr_k) \quad \text{Equation (19)}$$

Where:

$NR_k$   
 $NR^+_k$  = Number of NR or NR+ credits issuable for monitoring period number  $k$  discounted for uncertainty in data and non-permanence of carbon stocks; t CO<sub>2</sub>e

$NRR_{NR\ k_{curr\_mon}}$	=	Net GHG emissions reduction/removal eligible for NR or NR+ crediting in monitoring period number $k$ (ending on $t_{curr\_mon}$ ); t CO <sub>2</sub> e
$NRR_{NR^+\ k_{curr\_mon}}$		
$discount\ factor_k$	=	Discount factor for monitoring period number $k$ calculated using GCC methodological tool: Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities; dimensionless
$U_k$	=	Uncertainty in data for monitoring period number $k$ calculated using GCC methodological tool: Accounting for uncertainty in estimation of GHG emission reduction or removal in GCC project activities; %
$buffer\_contr_k$	=	Buffer contribution for monitoring period number $k$ calculated using GCC Non-permanence Risk Tool; dimensionless

If  $ER_{NR\ k_{curr\_mon}} < 0$  or  $ER_{NR^+\ k_{curr\_mon}} < 0$  then reversal occurred in monitoring period  $k \geq 2$  and the absolute value of the relevant one of them shall be implemented in equation 14 or 15 (as appropriate) together with  $discount\_factor_{k-1}$ ,  $U_{k-1}$ , and  $buffer\_contr_{k-1}$  to calculate the number of buffer credits to be cancelled.

## 9. Monitoring procedure

### 9.1. Monitoring plan

41. The monitoring plan shall provide for collection of all relevant data necessary for:
  - (a) Verification that the applicability conditions listed under paragraphs 5, 6 and 7 have been met;
  - (b) Verification of changes in carbon stocks in the pools selected;
  - (c) Verification of baseline, project, and leakage emissions.
42. The data collected shall be archived for a period of at least two years after the end of the last crediting period of the project activity.

### 9.2. Monitoring of project implementation

43. Information shall be provided in the project submission form (PSF), to establish that the commonly accepted principles and practices of forest inventory and forest management in the host country are implemented. If such principles and practices are not known or available, standard operating procedures (SOPs) and quality control/quality assurance (QA/QC) procedures for inventory operations, including field data collection and data management, shall be identified, recorded, and applied. Use or adaptation of SOPs available from published relevant handbooks, or from the IPCC (2003) "Good Practice Guidance for Land Use, Land-Use Change and Forestry", is recommended.

### 9.3. Precision requirements

44. For this methodology, the precision is established at 90% confidence level.

### 9.4. Data requirements under the methodology

45. Description of data and parameters can be found in the tools used in this methodology.
46. Data and parameters to be obtained from measurement shall be monitored as required in the tools.

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**Annex 1: An example of the implementation of equations 9 and 10.**

Aggregated net GHG emissions removals/reductions in year  $t$  is the sum of annual net GHG emission reductions/removals that are ex-ante expected to be achieved by the project from the start of the first crediting period to the end of the year  $t$ , hence Equation 9:

$$NRR_{AGG\ t} = \sum_{t=t_{CP\_start}}^t NRR_t$$

The net GHG benefit over the period from the start of the first crediting period to the end of the last year of the current crediting period is calculated according to Equation 10:

$$GB_{t=t_{CP\_end}} = \sum_{t=t_{CP\_start}}^{t_{CP\_end}} NRR_{AGG\ t}$$

An example of implementation of these equations using an exemplary data is presented in Table 1 below.

Table 1. An example of calculations according to equations 9 and 10.

Crediting period	Year ( $t$ )	$NRR_t$	$NRR_{AGG\ t}$ $= \sum_{t=t_{CP\_start}}^t NRR_t$	$GB_{t=t_{CP\_end}}$ $= \sum_{t=t_{CP\_start}}^{t_{CP\_end}} NRR_{AGG\ t}$
$t_{CP\_start}$	0	0	0	
	1	1	(1+0)=1	
	2	3	(3+1)=4	
	3	5	(5+4)=9	
	4	7	(7+9)=16	
$t_{CP\_end}$	5	9	(9+16)=25	(0+1+4+9+16+25)=55

For data contained in table above:

$$GB_{t=t_{CP\_end}} = \sum_{t=t_{CP\_start}}^{t_{CP\_end}} NRR_{AGG\ t} = 55$$

**Annex 2: An example of the implementation of equation 12.**

In ex-post situation the verified net GHG emissions/removals are available only for discrete points in time (the date of completion of monitoring reports). The verified data from the past monitoring periods remain unchanged until the end of the project crediting cycle<sup>7</sup>. Consequently, calculation of the net GHG benefit over the period from the start of the first crediting period to the date of completion of each monitoring report will repeat calculations performed for the preceding monitoring periods, hence a recurrence approach is suggested.

In Figure 2 below, points at the red broken line (black circles) represent the verified net GHG emissions reduction/removals accumulated over the period from the first to the k-th monitoring period. The net GHG benefit is represented by the area under the red broken line drawn through these points. For the first monitoring period, the figure under the red line is triangle. For the remaining monitoring periods it is trapezoid.

The net GHG benefit accumulated over the period from the first to the k-th monitoring period is represented by a sum of areas of the initial triangle followed by k-1 trapezoids. Figure 2 explains calculation of area of the triangle and an exemplary trapezoid.

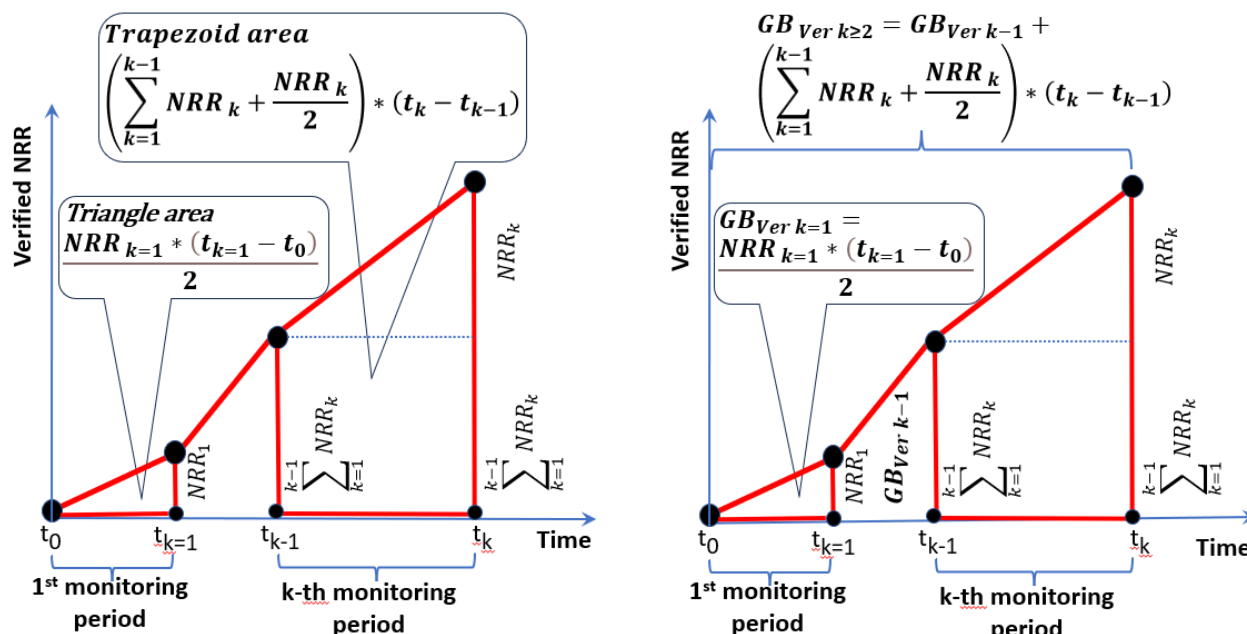


Figure 2: Explanation of ex-post calculation of the net GHG benefit.

Equation 12 is a recurrence equation:

$$GB_{Ver\ k=1} = \frac{NRR_{Ver\ k=1} * (t_{k=1} - t_0)}{2}$$

$$GB_{Ver\ k \geq 2} = GB_{Ver\ k-1} + \left( \sum_{k=1}^{k-1} NRR_{Ver\ k} + \frac{NRR_{Ver\ k}}{2} \right) * (t_k - t_{k-1})$$

Table 2 explains the implementation of Equation 12 in the form of step by step calculations (using exemplary data) leading to numerical value of the net GHG benefit accumulated over the period from the first to the end of fifth monitoring period. Arrows explain the flow of intermediate calculations and colour fonts indicate the same data.

<sup>7</sup> The period covering all project crediting periods.

Table 2. An example of calculations according to equation 12.

Number of monitoring period (k)	End date of monitoring period (t)	Duration of monitoring period (yr) $t_k - t_{k-1}$	$NRR_{Ver k}$	$\sum_{k=1}^{k-1} NRR_{Ver k}$ $k \geq 2$	$GB_{Ver k}$
CP start date	1 Jan. 2020				
1	1 Jan. 2025	5	1		$(1*5)/2=2.5$
2	1 Jan. 2028	3	3	1	$2.5+(1+3/2)*3=10$
3	1 Jan. 2030	2	5	$(3+1)=4$	$10+(4+5/2)*2=23$
4	1 Jan. 2032	2	7	$(5+4)=9$	$23+(9+7/2)*2=48$
5	1 Jan. 2035	3	9	$(7+9)=16$	$48+(16+9/2)*3=109.5$

For data contained in table above, the net GHG benefit over the period from the start of the first crediting period to the date of completion of the fifth monitoring report equals 109.5.

DOCUMENT HISTORY		
Version	Date	Comment
V 1.0	DD/MM/2024	Initial adoption by GCC Regulatory Committee based on following: <ul style="list-style-type: none"> <li>i. Consideration by individual Regulatory Committee member, followed by evaluation of entire Regulatory Committee.</li> <li>ii. 30 days global stakeholder consultation taken place between DD/MM/2024 to DD/MM/2024</li> </ul>

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