

## Application of the Oeko-Institut/WWF-US/ EDF methodology for assessing the quality of carbon credits

This document presents results from the application of version 3.0 of a methodology, developed by Oeko-Institut, World Wildlife Fund (WWF-US) and Environmental Defense Fund (EDF), for assessing the quality of carbon credits. The methodology is applied by Oeko-Institut with support by Carbon Limits, Greenhouse Gas Management Institute (GHGMI), INFRAS, Stockholm Environment Institute, and individual carbon market experts. This document evaluates one specific criterion or sub-criterion with respect to a specific carbon crediting program, project type, quantification methodology and/or host country, as specified in the below table. Please note that the CCQI website [Site terms and Privacy Policy](#) apply with respect to any use of the information provided in this document. Further information on the project and the methodology can be found here: [www.carboncreditquality.org](http://www.carboncreditquality.org)

Criterion:	<a href="#">2.1: Robust registry and project database systems</a>
Carbon crediting program:	<a href="#">ACR</a>
Assessment based on carbon crediting program documents valid as of:	<a href="#">15 May 2022</a>
Date of final assessment:	<a href="#">08 November 2022</a>
Score:	<a href="#">5</a>

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## Assessment

### Indicator 2.1.1.

#### Relevant scoring methodology provisions

“The registry is capable of securely effectuating the issuance, transfer, and cancellation of carbon credits.”

#### Information sources considered

- 1 ACR Terms of Use, July 2020, available at <https://americancarbonregistry.org/how-it-works/membership/acr-terms-of-use/acr-terms-of-use-july-2020-clean.pdf>
- 2 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)
- 3 ACR Operating Procedures, April 2022, available at [https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures\\_april-2015.pdf](https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures_april-2015.pdf).

#### Relevant carbon crediting program provisions

- Provision 1 Source 1, section 3: “The Registry serves as an informative system for the listing, registration and independent verification of voluntary, Early Action and California compliance offset projects as well as the issuance, transfer, cancelation, suspension and retirement of, and custodial services for, ERTs and Registry Offset Credits (ROCs) within the Registry.”
- Provision 2 Source 2, section B3: “ACR’s registry platform is operational with all functionality and transparency needed to avoid double counting for CORSIA including: 1. Securely and transparently effectuating the issuance, transfer, retirement and cancellation of offset credits”.
- Provision 3 Source 1, section 15.a): “Administrator does not warrant that [...] the Software will be error free or bug free.”
- Provision 4 Source 1, section 15.b): “THE REGISTRY IS PROVIDED “AS IS,” AND ADMINISTRATOR MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THESE TERMS OF USE, THE OPERATIVE DOCUMENTS OR THE ADEQUACY OR PERFORMANCE OF THE REGISTRY, AND ADMINISTRATOR HEREBY DISCLAIMS TO THE EXTENT PERMITTED BY LAW ANY SUCH WARRANTIES, INCLUDING BUT NOT LIMITED TO WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, TITLE OR FITNESS FOR A PARTICULAR PURPOSE OR ANY IMPLIED WARRANTIES ARISING FROM ANY COURSE OF DEALING, USAGE OR TRADE PRACTICE. **ADMINISTRATOR DOES NOT WARRANT THAT THE SERVICES PROVIDED HEREUNDER SHALL BE UNINTERRUPTED, ERROR-FREE, OR COMPLETELY**

**SECURE**, OR THAT THE PROVISION OF SUCH SERVICES SHALL ALWAYS BE EXECUTED WITHOUT ERRORS OR OMISSIONS.”

Provision 5 Source 3, section 1.3: “ACR has engaged APX, Inc. as its technology provider with respect to the American Carbon Registry.”

### Assessment outcome

Yes (1 Point).

### Justification of assessment

There is no way for the project team to independently assess the security of the registry. No issues relating to a lack of security of the registry have been reported. The indicator is therefore considered to be fulfilled.

## Indicator 2.1.2

### Relevant scoring methodology provisions

“The registry tags each carbon credit with a unique identifier (e.g., serial number) and each carbon credit is clearly associated with a specific issuance.”

### Information sources considered

- 1 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)

### Relevant carbon crediting program provisions

- Provision 1 Source 1, section 10: “To prevent double use, ACR requires execution of ACR’s legal Terms of Use (ToU) Agreement by authorized account representatives, clear proof of ownership upon registration, tracking of ownership of credits within the registry by **serial number** and account, and an attestation prior to each issuance of unique, uncontested ownership and legal rights to the emissions reductions as well as that no emissions reductions issued by and registered on ACR have been serialized, registered, retired or otherwise transacted on another registry and/or by another standard nor have they been transferred, retired or otherwise used or disposed of other than as duly recorded on the ACR registry.”
- Provision 2 Source 1, section B3: “2. Serialization and tagging of issuances so that each offset credit is clearly associated with a specific project, country, issuance block and vintage and so that information for avoiding double counting can be assigned to each offset credit.”

## Assessment outcome

Yes (1 Point).

## Justification of assessment

The above documentation specifies that the indicator is fulfilled.

## Indicator 2.1.3

### Relevant scoring methodology provisions

“The program has established procedures to clearly identify the owner of a carbon credit, including which entities are entitled to request for the issuance, transfer or cancellation of a carbon credit.”

### Information sources considered

- 1 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)
- 2 ACR Terms of Use, July 2020, available at <https://americancarbonregistry.org/how-it-works/membership/acr-terms-of-use/acr-terms-of-use-july-2020-clean.pdf>
- 3 ACR Operating Procedures, April 2022, available at [https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures\\_april-2015.pdf](https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures_april-2015.pdf)

### Relevant carbon crediting program provisions

- Provision 1 Source 1, section 10.A.: “To prevent double use, ACR requires execution of ACR’s legal Terms of Use (ToU) Agreement by authorized account representatives, clear proof of ownership upon registration, tracking of ownership of credits within the registry by serial number and account, and an attestation prior to each issuance of unique, uncontested ownership and legal rights to the emissions reductions”.
- Provision 2 Source 1, glossary: “The Project Proponent is the ACR account holder”.
- Provision 3 Source 2, section 6.a)i): “Account Holder will only hold or retire in its Accounts ERTs and ROCs for which it is the sole holder of all legal title and all Beneficial Ownership Rights”.
- Provision 4 Source 2, section 6.b): “Retail Aggregator Exception. **Account Holder may retire ERTs on behalf of one or more third parties**, provided that: (i) any such retirement may be effected only in a Group Retirement Sub-account, in the manner set forth in the Operating Procedures; (ii) all legal title to and all Beneficial Ownership Rights in any ERTs or ROCs retired in a Group Retirement Sub-account must be held by one or more individuals or organizations (collectively, the “Indirect Owners”) that have authorized Account Holder in writing to retire such ERT or ROC on their behalf and to provide any data or other information relating to such ERT or ROC to Administrator

(except to the extent that Account Holder may be deemed to hold or share with the applicable Indirect Owners any legal title to or Beneficial Ownership Rights in such ERT or ROC); and (iii) any retirement of any ERT or ROC in a Group Retirement Subaccount shall be effected solely on behalf of the applicable Indirect Owners”.

- Provision 5 Source 2, section 6.c): “**Account Holder may hold ERTs or ROCs in its Account(s) on behalf of one or more Indirect Owners**, provided that [...]”.
- Provision 6 Source 2, section 7.b): “**Account Holder** has all corporate and other authority and all regulatory and other consents, approvals and authorizations necessary for it to legally (i) enter into and perform its obligations under these Terms of Use and the Operative Documents and (ii) **engage in all of its activity (including the creation, receipt and transfer of ERTs or ROCs) on or relating to the Registry**”.
- Provision 7 Source 2, section 7.d): “Account Holder will only use the Registry for **creating, transferring, retiring and/or canceling ERTs or ROCs** that are attributable to the GHG reduction or removal projects included in the Registry”.
- Provision 8 Source 2, section 7.i): “Collectively, **Account Holder and the Indirect Owners, if any, having a Beneficial Ownership Right in the ERTs or ROCs** held in one of Account Holder’s Accounts or Sub-Accounts have legal title and all Beneficial Ownership Rights with respect to the ERTs or ROCs issued or to be issued to Account Holder and/or held in Account Holder’s Accounts or Sub-accounts and the GHG reductions or removals for which Account Holder is seeking credit, and no other person or entity can claim the right to the ERTs or ROCs or to the GHG reductions or removals for which Account Holder is seeking credit”.
- Provision 9 Source 3, section 6.1: “Offset Credits will be initially issued as inactive. Once activated, the Offset Credits will appear in the account selected at the time of activation (i.e., default active account or other active sub-account). Account Holders can then choose to organize, transfer, retire, or cancel the Offset Credits as they see fit.”

### Assessment outcome

Yes (1 Point).

### Justification of assessment

The above documentation clearly lay down the rules relating to the ownership of credits (provisions 1, 2, 3, 5, 8) as well as which entities hold rights to request for the issuance, transfer and cancellation of a carbon credit (provisions 4, 6, 7, 8).

### Indicator 2.1.4

#### Relevant scoring methodology provisions

“The registry or project database system makes relevant information on carbon credits readily available to users and the public in a user-friendly format, including:

- a. The project to which the carbon credit was issued, including unique identifying information about the project
- b. The host country of the relevant project (i.e., the country where the project is implemented)
- c. Information on the status of the credit (e.g., cancelled or active)."

### Information sources considered

- 1 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)
- 2 ACR Operating Procedures, April 2022, available at [https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures\\_april-2015.pdf](https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures_april-2015.pdf).
- 3 Public registry reports, available at <https://americancarbonregistry.org/how-it-works/registry-reports>.

### Relevant carbon crediting program provisions

- Provision 1 Source 1, section B3: "ACR's registry platform is operational with all functionality and transparency needed to avoid double counting for CORSIA including [...]
2. Serialization and tagging of issuances so that each offset credit is clearly associated with a specific project, country, issuance block and vintage and so that information for avoiding double counting can be assigned to each offset credit. Project information includes:
    - a. A description of the project, including information on the mitigation technologies;
    - b. The emission sources, sinks, and greenhouse gases included in the calculation of the project's emission reductions or removals;
    - c. The Host Country and geographical location where the project is implemented;
    - d. The Project Proponent;
    - e. The year(s) in which the emission reduction occurred (vintage);
    - f. Any other information needed for the project to be unambiguously identified, and distinguished from other projects that may occur in the same location [...]
  3. Public, downloadable, sortable reports on all offset credits including projects, issuances, retirements and cancellations; and
  4. Retirement and cancellation procedures that ensure the removal of the unit is clearly indicated, irreversible, and unambiguously designated for an intended purpose".
- Provision 2 Source 2, section 10.1: "The public reports from the AMERICAN CARBON REGISTRY include: [...]"

**Projects.** This report lists information about all projects listed and registered on the AMERICAN CARBON REGISTRY. Information provided includes project name and ID, project developer, project type, project methodology/protocol, current crediting period start date, project status (e.g., New, Listed, Registered, Canceled, etc.), project location, project VVB/VB, sustainable development goal(s), number of Offset Credits issued, project website, and links to download project documentation. Projects using ACR methodologies that are listed but not yet verified may appear in this report, at the discretion of the Project Proponent, but are required to be included once positively verified. [...]

**Accounts Disclosed to Public.** This report displays a list of sub-accounts that have been made available to the public by Account Holders. The report displays information about the Offset Credits held in the sub-account. The information will consist of the quantity of Offset Credits, serial numbers, date issued, vintage, the Offset Credit **status (retired, active, or canceled)** and originating project information such as **project name, location**, and type. The report serves as a transparency mechanism for Offset Credits that are transacted and retired on behalf of others.

**Retired Credits.** This report lists all of the Offset Credits retired within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits retired, serial numbers, date issued, vintage, account holder, project name and ID, project type, project methodology/protocol and version, indication of verified removals, project location, and sustainable development goal(s). When retiring Offset Credits, Account Holders can elect to list their account name and the transferee/honoree with the retired Offset Credit information.

**Canceled Credits.** This report lists all of the Offset Credits canceled within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits canceled, serial numbers, date issued, vintage, project name and ID, project type, project methodology/protocol and version, indication of verified removals, project location, sustainable development goal(s), account holder, and cancelation reason (e.g., for conversion to ARB Offset Credits).[...]

**Credit Status.** This report provides the status (i.e., issued, canceled, retired) of Offset Credits issued within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits, serial numbers, vintage, project name and ID, project developer, project type, project methodology/protocol and version, indication of verified removals, project location, and sustainable development goal(s).”

### Assessment outcome

- a. Yes (1 Point).
- b. Yes (1 Point).
- c. Yes (1 Point).

## Justification of assessment

The above documentation specifies that all required information needs to be documented in the registry of the program (provision 1). Additionally, the reports available on the program's public registry site contain the requested information (Provision 2 and Source 2).

### Indicator 2.1.5

#### Relevant scoring methodology provisions

"The program has established provisions that identify, or allow the public to identify, for each carbon credit, or each block of carbon credits, the period in which the emission reductions or removals occurred."

#### Information sources considered

- 1 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)
- 2 ACR Operating Procedures, April 2022, available at [https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures\\_april-2015.pdf](https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures_april-2015.pdf)
- 3 Public registry reports, available at <https://americancarbonregistry.org/how-it-works/registry-reports>
- 4 American Carbon Registry Monitoring Report Template, version 4, available at [https://americancarbonregistry.org/carbon-accounting/guidance-tools-templates/acr-monitoring-report-template\\_version-4.docx](https://americancarbonregistry.org/carbon-accounting/guidance-tools-templates/acr-monitoring-report-template_version-4.docx)

#### Relevant carbon crediting program provisions

Provision 1 Source 1, section B3: "ACR's registry platform is operational with all functionality and transparency needed to avoid double counting for CORSIA including [...]"

**2. Serialization and tagging of issuances so that each offset credit is clearly associated with a specific project, country, issuance block and vintage** and so that information for avoiding double counting can be assigned to each offset credit. Project information includes:

- a. A description of the project, including information on the mitigation technologies;
- b. The emission sources, sinks, and greenhouse gases included in the calculation of the project's emission reductions or removals;
- c. The Host Country and geographical location where the project is implemented;
- d. The Project Proponent;
- e. **The year(s) in which the emission reduction occurred (vintage)**".



Provision 2 Source 2, section 6.1: “Each Offset Credit has a unique serial number, which shall contain codes embedded in the number that include the project ID, the geographic location of the project, and the vintage of the Offset Credit.”

Provision 3 Source 2, section 6.1, Table 2:

Identifier	Display	Data Type	Length	Range of Codes	Comments
Vintage	4	Numeric	4	YYYY	Year in which emissions reduction activity took place (for ERTs) or the latest year covered by the reporting period (for ROCs)

Provision 4 Source 3, section V: “State the net GHG emission reductions/removals for the reporting period; provide the allocation of net GHG emission reductions/removals contributions to vintages, if applicable”.

### Assessment outcome

Yes (1 Point).

### Justification of assessment

The serial number attached to each CRT identifies, amongst other things, the vintage year of the GHG reductions (provision 1). This is also documented in the operating procedures (source 2 and provision 2) and visible in the registry (source 3). The operating procedures and the monitoring report template outline how the vintage is determined (provisions 3 and 4).

## Indicator 2.1.6

### Relevant scoring methodology provisions

“The program administers a publicly accessible, transparent and easily searchable project database that provides relevant information needed to avoid double counting. The project database may operate as a separately functioning system or be incorporated as part of the program’s registry system. The database provides a unique identifier for each project that can be cross-referenced with carbon credits issued in the program’s registry, so that project information can be identified for every carbon credit issued within the registry.

The project database makes, moreover, the following information accessible, either by means of data entries or by means of documents made available through the database:

- a. A description of the project, including information on the mitigation technologies
- b. The emission sources, sinks, and greenhouse gases included in the calculation of the project’s emission reductions or removals, along with the location(s) of all relevant sources and sinks
- c. The country and geographical location where the project is implemented, and any other information needed for the project to be unambiguously identified and distinguished from other projects that may occur in the same location

d. The project owners.”

### Information sources considered

- 1 The American Carbon Registry Standard. Requirements and specifications for the quantification, monitoring, reporting, verification, and registration of project-based GHG emissions reductions and removals. Version 7.0, December 2020, available at [https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0\\_final\\_dec2020.pdf](https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard/acr-standard-v7-0_final_dec2020.pdf)
- 2 ACR Operating Procedures, April 2022, available at [https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures\\_april-2015.pdf](https://americancarbonregistry.org/how-it-works/membership/acr-operating-procedures/acr-operating-procedures_april-2015.pdf).
- 3 Public registry reports, available at <https://americancarbonregistry.org/how-it-works/registry-reports>.

### Relevant carbon crediting program provisions

Provision 1 Source 1, section B.3: “ACR’s registry platform is operational with all functionality and transparency needed to avoid double counting for CORSIA including [...]

2. Serialization and tagging of issuances so that each offset credit is clearly associated with a specific project, country, issuance block and vintage and so that information for avoiding double counting can be assigned to each offset credit. Project information includes:

- a. A description of the project, including information on the mitigation technologies;
- b. The emission sources, sinks, and greenhouse gases included in the calculation of the project’s emission reductions or removals;
- c. The Host Country and geographical location where the project is implemented;
- d. The Project Proponent;
- e. The year(s) in which the emission reduction occurred (vintage);
- f. Any other information needed for the project to be unambiguously identified, and distinguished from other projects that may occur in the same location [...]

3. Public, downloadable, sortable reports on all offset credits including projects, issuances, retirements and cancellations; and

4. Retirement and cancellation procedures that ensure the removal of the unit is clearly indicated, irreversible, and unambiguously designated for an intended purpose”.

Provision 2 Source 2, section 10.1: “The public reports from the AMERICAN CARBON REGISTRY include: [...]

**Participating Companies.** This report lists general Account Holder information, which the Account Manager can choose to share with the public or not, including information such as Account Holder name, account type, company location, and website. This report does not provide a complete list of AMERICAN CARBON

REGISTRY Account Holders. Only Account Holders who choose to be listed publicly will appear on this report.

**Projects.** This report lists information about all projects listed and registered on the AMERICAN CARBON REGISTRY. Information provided includes project name and ID, project developer, project type, project methodology/protocol, current crediting period start date, project status (e.g., New, Listed, Registered, Canceled, etc.), project location, project VVB/VB, sustainable development goal(s), number of Offset Credits issued, project website, and links to download project documentation. Projects using ACR methodologies that are listed but not yet verified may appear in this report, at the discretion of the Project Proponent, but are required to be included once positively verified.

**Project Credits Issued.** This report lists all of the blocks of Offset Credits that have been issued for a specific project over specific reporting periods. The report displays the quantity of Offset Credits issued, serial numbers, date issued, vintage, project name and ID, project developer, project type, project methodology/protocol and version, indication of verified removals, project location, project VVB/VB, sustainable development goal(s), project website, and a link to project documentation, which include project verification reports.

**Search Serial Numbers.** This report allows prospective Offset Credit buyers to lookup the status (active or retired) for Offset Credits. The public can do this provided they have been given the Serial Number Batch ID. The Serial Block Start and Serial Block End may also be entered to refine the search. The search results list quantity of Offset Credits issued, serial numbers, date issued, vintage, project name and ID, project type, project methodology/protocol and version, project location, sustainable development goal(s), and a link to project documentation.

**Accounts Disclosed to Public.** This report displays a list of sub-accounts that have been made available to the public by Account Holders. The report displays information about the Offset Credits held in the sub-account. The information will consist of the quantity of Offset Credits, serial numbers, date issued, vintage, the Offset Credit status (retired, active, or canceled) and originating project information such as project name, location, and type. The report serves as a transparency mechanism for Offset Credits that are transacted and retired on behalf of others.

**Retired Credits.** This report lists all of the Offset Credits retired within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits retired, serial numbers, date issued, vintage, account holder, project name and ID, project type, project methodology/protocol and version, indication of verified removals, project location, and sustainable development goal(s). When retiring Offset Credits, Account Holders can elect to list their account name and the transferee/honoree with the retired Offset Credit information.

**Canceled Credits.** This report lists all of the Offset Credits canceled within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits canceled, serial numbers, date issued, vintage, project name and ID, project type, project methodology/protocol and version, indication of verified removals, project

location, sustainable development goal(s), account holder, and cancelation reason (e.g., for conversion to ARB Offset Credits).

**Buffer Pool Account Balance.** This report provides visibility to the public for reviewing how many buffer credits have been deposited, retired, or cancelled for agriculture, forestry, and other land use (AFOLU) projects.

**Credit Status.** This report provides the status (i.e., issued, canceled, retired) of Offset Credits issued within the AMERICAN CARBON REGISTRY. The report displays quantity of Offset Credits, serial numbers, vintage, project name and ID, project developer, project type, project methodology/protocol and version, indication of verified removals, project location, and sustainable development goal(s).”

### Assessment outcome

The program administers a publicly accessible, transparent and easily searchable project database (1 Point).

- a. Yes (1 Point).
- b. Yes (1 Point).
- c. Yes (1 Point).
- d. Yes (1 Point).

### Justification of assessment

ACR provides public access to its registry which includes a comprehensive project database that can be searched according to different parameters (public registry reports, source 3 and provision 2). These reports include all required information (description of the project, information on emission sources, sinks and greenhouse gases included in the calculation of the project’s emission reductions and removals, country and geographical location where the project is implemented, project owners). For each project, a unique identifier (serial number) is available that is linked to the carbon credits issued for the respective project (provision 1).

### Scoring results

According to the above assessment, the carbon crediting program receives 12 out of 12 achievable points. Applying the scoring approach in the methodology, this results in a score of 5.