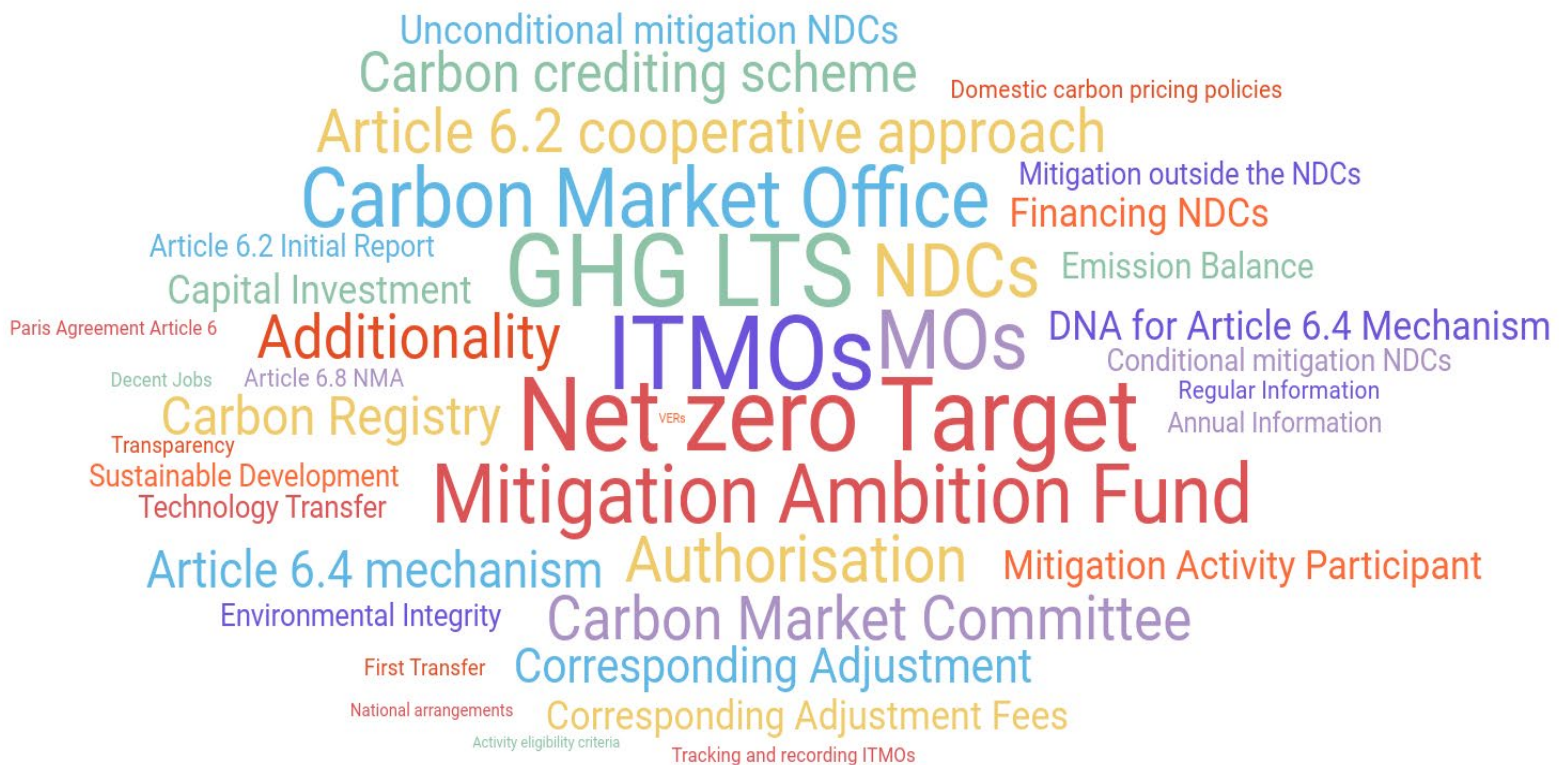




Ghana's framework on international carbon markets and non-market approaches



Volume 1:

Operational guideline for Article 6.2 cooperative approach in Ghana

The document is available for download on the website address: www.cmo.epa.gov.gh

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How to Use this Framework Document

Ghana's Article 6.2 framework translates the principles, obligations and procedures of the cooperative approach referred to in Article 6, paragraph 2 of the Paris Agreement into practical policy and strategic and operational information on post-2020 carbon market transactions. The document targets multiple users, including project owners, activity developers, service providers, and participating parties, to provide them with authentic information procedures for engaging in the carbon market in Ghana. The framework document is organised into the:

Technical Executive Summary (TES)

TES provides users with a thorough overview and synthesis of key practical procedures serving as a guide to all the various levels of actors in Ghana's cooperative approach. Information in the TES is valuable for users who seek to save time and understand the content of the Article 6.2 framework.

Technical Information (TI)

The technical information is presented in volume 1 and volume 2. Volume 1 is on the guideline for operationalising Article 6.2 cooperative approach in Ghana, while volume 2 presents further guidance on the administrative arrangements for implementing Article 6.4 Ghana.

In volume 1, there are three sections covering:

- policy context and the overview of the Article 6.2 framework and accompanying schedules (section 1)
- institutional arrangements and mitigation activities development steps (section 2)
- forms/templates and sample letters (section 3)

The TI also divide the entire framework document into six parts. It lays the foundation on key principles and policy context followed by the legal and institutional arrangement. The framework also tackles procedures for developing Article 6.2 mitigation activities and voluntary carbon market projects. The framework document also defines concrete processes for operationalising the key components of Article 6.2 cooperative approach, such as authorisation, corresponding adjustment, and infrastructure for tracking and recording ITMOs and reporting.

Volume 2 of the framework document has two parts. Part 1 sets out the eligibility criteria for participating in Article 6.4 mechanism based on the criteria outlined in the UNFCCC Decision 3/CMA.3. It further establishes the administrative arrangement to back the processes for developing mitigation projects under the mechanism. Part 2 is the annexes containing sample letters and reporting formats.

Definitions

The definitions are presented in a tabular format to give a clear understanding, meaning and context to the various terms, words and phrases used in this framework document.

Arrangement Paragraphs

Throughout the document (both volumes 1 and 2), each paragraph is numbered to provide clarity to the reader.

Language

The English Language has been used throughout the framework.

Abbreviations

AE	-	Authorisation Entity
AIR	-	Article 6.2 Initial Report
AMO	-	Authorise Mitigation Outcomes
ART	-	Annual Report Template
AWMS	-	Animal Waste Management Site
BAU	-	Business-as-usual
BTR	-	Biennial Transparency Reports
CA	-	Corresponding Adjustment
CAF	-	Corresponding Adjustment Fees
CCB	-	Carbon Credit Brokers
CDM	-	Clean Development Mechanism
CM-IMC	-	Carbon Market Inter-Ministerial Committee
CMO	-	Carbon Market Committee
CMO	-	Carbon Market Office
CM-TAC	-	Article 6 Technical Advisory Committee
CSOs	-	Civil Society Organizations
DOEs	-	Designated Operating Entities
EAF	-	Entity Application Fees
EB	-	Emissions Balance
EC	-	Energy Commission
EI	-	Environmental Integrity
EIA	-	Environmental Impact Assessment
EPA	-	Environmental Protection Agency
EQI	-	Letters of Expression of Interest
FOR	-	Formal Recognition
FT	-	First Transfer
GCF	-	Green Climate Fund
GCR	-	Ghana Carbon Registry
GGCF	-	Ghana Green Climate Fund
GHG	-	Green House Gas
GNR	-	Ghana National Registry
ICS	-	International Credit Standards
IMP	-	International Mitigation Purposes
IPCC	-	Intergovernmental Panel on Climate Change
ISO	-	International Organization for Standardization
ITMOs	-	Internationally Transferred Mitigation Outcomes
KP	-	Kyoto Protocol
LA	-	Letter of Assurance
LA	-	Listing Account
LF	-	Listing Fee
LOA	-	Letter of Authorisation
LoAR	-	Letter of Authorisation Request
LOD	-	Letter of Identification
LOE	-	Letter of Endorsement
LOI	-	Letter of Intent
LOR	-	Letter of Recommendation
LPG	-	Liquefied Petroleum Gas
MADD	-	Mitigation Activity Design Document
MAIN	-	Mitigation Activity Idea Note
MAPs	-	Mitigation Activity Participants
MESTI	-	Ministry of Environment, Science, Technology, and Innovation
MID	-	Mitigation Activity Identification Number
MOs	-	Mitigation Outcomes
MOE	-	Ministry of Energy

MOF	-	Ministry of Finance
MOFARI	-	Ministry of Foreign Affairs and Regional Integration
MOPA	-	Mitigation Outcome Programme Agreement
MOSF	-	Mitigation Outcomes Sink Fund
MRV	-	Monitoring Reporting and Verification
NAPS	-	National Adaptation Plans
NBA	-	National Buffer Account
NDAA	-	National Designated Article 6 Authority
NDCs	-	Nationally Determined Contributions
NDPC	-	National Development Planning Commission
OMGE	-	Overall Mitigation of Global Emissions
OMP	-	Other Mitigation Purposes
REDD+	-	Reducing Emission from Deforestation and Degradation
ROE	-	Roaster of Experts
SCF	-	Standardised Crediting Framework
SDG	-	Sustainable Development Goals
SDT	-	Sustainable Development Tools
SEA	-	Swedish Energy Agency
SECO	-	The Swiss State Secretariat for Economic Affairs
SOP	-	Share of Proceeds
SP	-	Service Providers
SWDS	-	Solid Waste Disposal Site
TTL	-	Technical Task Lead
UIN	-	Unique Identification Number
UIR	-	Updated Initial Report
UNDP	-	United Nations Development Programme
UNFCCC	-	United Nations Framework Convention on Climate Change
VCM	-	Voluntary Carbon Market
VER	-	Verified Emission Reduction
VVE	-	Validation Verification Entities
W2E	-	Waste to Energy
WWTS	-	Wastewater Treatment System

Technical Executive Summary

TES.1 International carbon markets and NDCs

- 1.1. Ghana's carbon market strategy aims at raising carbon finance to support its NDC and drive foreign direct green investments to benefit local businesses. The existing international carbon market (Article 6, CORSIA for international aviation and the voluntary carbon market) offers the opportunity for Ghana to partner with other nations, international organisations, and private entities to achieve its 24 million tonnes of conditional absolute greenhouse gas emissions reduction goal and beyond.
- 1.2. Translating Ghana's carbon market strategy into concrete investments requires a functional national arrangement responding to the market's needs. For this reason, the Government of Ghana, through the Ministry of Environment, Science, Technology, and Innovation (MESTI), prepared the Ghana national framework carbon market and non-market approaches (hereinafter referred to as "*framework document*"). Ghana's participation in the international carbon market complements the country's domestic and international climate finance resource mobilisation efforts to implement the NDC. It also forms part of Ghana's greenhouse gas mitigation policy package.

TES. 2. Scope of the Framework Document

- 1.3. The framework document is divided into three volumes.
- 1.4. Each volume focuses on a specific mechanism under Article 6 of the Paris Agreement:
 - 1.4.1. Volume 1 is the operational framework for Article 6.2 cooperative approach. It provides policy, regulatory and operational information on Ghana's engagement in the cooperative approach and the voluntary carbon market.
 - 1.4.2. Volume 2 is the guideline for domesticating the Rules, Modalities, and Procedures (RMP) of the Article 6.4 mechanism.
 - 1.4.3. Volume 3 will contain additional guidance on how Ghana will implement Article 6.8 non-market approaches provisions when the ongoing international work is concluded.
- 1.5. Volume 1 covers five components as below:
 - Creation of cooperative approach.
 - Formulation of Article 6.2 framework and Article 6.4 mechanism guidelines.
 - Capacity development and stakeholder collaborations.
 - Operationalisation of national arrangements for Article 6.2 framework.
 - Mitigation activity sourcing and development.
- 1.6. Volumes 1 and 2 are grounded on the Environmental Protection Agency (EPA) Act 490, 1994, which mandates the EPA to prescribe standards and guidelines relating to all aspects of the environment.
- 1.7. The amendment of the Environmental Protection Agency (EPA) Act 490, 1994 will further give legal backing to the implementation of Article 6.2 cooperative approach and Article 6.4 mechanism under the Paris Agreement.

TES.3. Creation of Cooperative Approach

- 1.8. Bilateral cooperation for engaging in Article 6.2 cooperative approach allows Ghana and another participating Party to lay out the processes for mobilising key national stakeholders to co-create and adopt a legally binding agreement for implementing Article 6.2 among them. In this regard, Ghana has engaged bilaterally with Switzerland, Sweden, and Singapore and is willing to continue to engage other Parties in the future.
- 1.9. The status of the three cooperative approaches is provided below:
 - 1.9.1. Ghana-Switzerland – signed in November 2020.
 - 1.9.2. Ghana-Sweden– completion of negotiation announced in November 2022
 - 1.9.3. Ghana-Singapore – completion of negotiation announced in November 2022

TES.3. Capacity Building Development

- 1.10. On capacity building and stakeholder collaborations, the following are being undertaken:
 - 1.10.1. Ghana is a member of the West African Alliance on the Carbon market and Climate Finance, and the main objective is to build capacity and formulate knowledge exchange among countries on accessing carbon finance.
 - 1.10.2. The Swiss State Secretariat for Economic Affairs (SECO) and the UNDP are designing capacity development programmes to support Ghana in implementing the Article 6.2 framework and Switzerland-Ghana bilateral agreement.
 - 1.10.3. UNDP has prepared training modules to create capacity in Ghana to implement the Ghana-Switzerland Cooperative Approach.
 - 1.10.4. The Carbon Market Office (CMO) has developed an elaborate proposal on the capacity building programme and carbon market project readiness to double up efforts on carbon market projects development in Ghana. The stakeholders are reviewing the proposal for possible funding for implementation.

TES.4. Development of the Framework Document

- 1.11. The third and fourth strategies address the regulatory and institutional structures for implementing Article 6.2 cooperative approach and Article 6.4 mechanism. Ghana's framework document has been prepared and adopted based on the Cabinet Approval and subsequent Parliamentary Ratification of the Nationally Determined Contributions to the UNFCCC.
- 1.12. The Cabinet of the Ghana Government approved the framework document in September 2022 to pave the way for its full implementation.
- 1.13. Furthermore, the ongoing reforms in the Environmental Protection Agency statute will give additional legal backing to the framework document.

TES. 5. Mitigation Activity Sourcing and Development

1.14. Regarding activity sourcing and development, at the time of publishing this framework document, the status of Ghana's Article 6.2 activity pipeline is presented in Table 1.

Table 1: Ghana's Article 6.2 activity and VCM project pipeline

Activity	Developer	Participating Party	Status	Letters	Remarks
Rice AWD ¹	UNDP	Switzerland	Onboarding of farmers	LOR issued;	MAP account created LOA issued An initial interim report published
NCEP ²	Klik	Switzerland	Validation ongoing	LOR issued	MAP account Letter of Assurance issued
Biomass Pellet	Klik	Switzerland	Developing MADD	LOI issued	Awaiting submission of MADD.
ICS ³	ACT	Switzerland/ Klik	Validation ongoing	LOR issued	MAP account Letter of Assurance issued
Compost (3 sites)	Jospong Company	Switzerland/ UNDP	MADD Validation	-	MAP account, LOR and LOA pending
LFM ⁴	ALCOT	Switzerland/ Klik	Feasibility	LOI issued	MAP Account, LA, LOR, and LOA pending
GSAC ⁵	GIZ	Switzerland/ Klik	Feasibility	LOI issued	MAP account, LOR and LOA pending
REDD+	Forestry Commission	Tulloh/ENI/ LEAF Coalition	Feasibility/ ERPA	-	Voluntary carbon market project. No CA is needed, but a letter of recognition is required.

TES.6. Ghana's Article 6.2 Cooperative Approach

TES. 6.1 Participation Requirements

1.15. Ghana is a Party to the Paris Agreement and can voluntarily engage in the Article 6.2 cooperative approach as it meets the participation requirement listed in UNFCCC decision 2/CMA.3.

1.16. Ghana has submitted its latest NDC to the registry and hopes to review it in 2025. It shall authorise and transfer ITMOs in the tCO₂eq unit to meet the requirements under section 1 (c) of the Annex to decision 2/CMA.3.

1.17. According to its latest NDC, Ghana aims to mitigate an absolute 64 MtCO₂eq by 2030, with 24 MtCO₂eq as the unconditional target and 39.4 MtCO₂eq as the conditional target.

1.18. Ghana wants to achieve the 64 MtCO₂eq single-year target in nine years, starting from 2021 to 2030, with the possibility for review in 2025 per Article 4.9 of the Paris Agreement.

1.19. The 64 MtCO₂eq represents 88% of the total national total emission. The remaining 12%, which translates into 9 MtCO₂eq, represents additional mitigation potential outside the scope of the NDC.

¹ Promote of climate-smart Agriculture Practices for Sustainable Rice Cultivation in in Ghana

² National Clean Energy Access Programme

³ Transformation Cook Stove in Rural Ghana

⁴ Landfill gas management project in Ghana

⁵ Market transformation through the Introduction of Green Split of ACs

- 1.20. With an absolute single-year target accounting approach, Ghana shall calculate the average annual ITMOs transfers over the 2021-2030 period.
- 1.21. Per UNFCCC section 1(c) of the Annex to Decision 2/CMA.3, this framework document establishes Ghana's national arrangements for authorisation, tracking of ITMOs and reporting.

TES. 6.2 Principles and Obligations Under Article 6.2 Cooperative Approach

- 1.22. Implementation of this framework document will be guided by the principles of Environmental Integrity, Transparency, and the promotion of Sustainable Development.
- 1.23. Thus, each eligible mitigation activity aiming to create authorised Mitigation Outcomes (MOs) for an international transfer to an acquiring participating Party, as ITMOs under a cooperative approach shall demonstrate high environmental integrity as required in UNFCCC decision 2/CMA.3, according to [schedule 2](#) and meet sustainable development criteria per [schedule 3](#) in this framework.
- 1.24. Ghana shall authorise MOs (according to the requirements in [schedule 10](#) of this framework document) associated with its conditional mitigation NDC activities and mitigation activities outside the NDC (covering the remaining 12% of the total national emissions) based on the eligibility criteria in [schedule 4](#) of this framework document, insofar as the associated emission are covered in the recent national greenhouse gas inventory, and as determined by the participating Parties for the 2021-2030 period.
- 1.25. Similarly, all Voluntary Carbon Market (VCM) projects aiming to generate carbon credit offsets shall obtain formal recognition under this framework, based on [schedule 5](#), to ensure an enhanced accounting in reporting GHG gases to the UNFCCC. VCM projects can be potentially created from the greenhouse gas mitigation programme in the unconditional NDC, conditional NDC and even outside the NDC insofar as the resulting emission reductions are not correspondingly adjusted.
- 1.26. Voluntary carbon credit offsets with formal recognition in Ghana shall be retired on Ghana's NDC over the implementation period of the Ghana update first NDC.
- 1.27. When MOs from eligible mitigation activities developed using eligible methodologies and procedures outlined in [schedule 6](#) and [schedule 7](#) are verified and, Ghana and the participating Party shall conduct an examination on the verification report, the resultant MOs will be issued and recorded in the Ghana Carbon Registry (GCR) following the procedures outlined in [schedule 8](#) or registries linked to International or independent credit schemes. Afterwards, all international transfers of issued MOs, as ITMOs under a cooperative approach, shall emanate from the GCR to enhance overall accounting and reporting.
- 1.28. Corresponding Adjustments shall be applied and reported as specified in section III-IV of the Annex to Decision 2/CMA.3 for all ITMOs first transferred and used towards achievement of the NDC, Other International Mitigation purposes and Other Purposes.
- 1.29. At each stage in the Article 6.2 engagement, Ghana shall comply with all the reporting requirements involving the creation of MO from eligible mitigation activities and the ensuing transfer of the corresponding ITMOs under each cooperative, including the preparation and submission of Article 6.2 initial report, annual information, and regular information as required under Decision 2/CMA.3.

TES. 6.3 Ghana's Authorisation Process

TES 6.3.1 Scope of Authorisation

- 1.30. Ghana shall NOT authorise mitigation outcomes arising from the unconditional mitigation programmes in Ghana's latest NDC for 2021-2025.
- 1.31. The unconditional NDC mitigation programmes are categorised as the **red list** in the Article 6.2 framework and shall not be considered "additional to the NDC".
- 1.32. Therefore, Ghana shall only issue authorised ITMOs from the conditional mitigation programmes in its latest NDC.
- 1.33. ITMOs created from any mitigation activity outside the latest NDC may also be authorised if the emissions avoided or removals attributed to the activity are included in the latest national greenhouse gas inventory report and agreed to by the participating Parties.

TES. 6.3.2 Timing of Authorisation

- 1.34. The Ministry responsible for Environment shall issue a Letter of Authorisation (LOA) to cover ITMOs from each eligible mitigation activity before registration on either the Ghana Carbon Registry or the Registry of any recognised independent crediting schemes using the information in the mitigation design document and the independent entities validation report and approval by the Carbon Market Committee (CMC).
- 1.35. The authorisation shall be granted cover to ITMOs associated with the MOs created by eligible mitigation activities in 2021 up to 2030, covering Ghana's NDC implementation period from 30th November 2021 to 31st December 2030.
- 1.36. The LOA for ITMOs from non-forestry activities shall last a maximum of nine years in the first crediting period. The LOA for forest mitigation activities shall last a maximum of 10 years in the first crediting period. The LOA for small-scale activities shall last for seven years in the first crediting period.
- 1.37. Each LOA's start date shall be from 30th November 2021 to 31st December 2030.
- 1.38. When the end date of the LOA falls outside 2030, Ghana shall count and adjust such ITMOs against the first NDC target in 2030 and shall NOT carry over to the second NDC commitment period.

TES. 6.3.3 Pre-authorisation to Mitigation Activities in the Whitelist

- 1.39. Ghana has created a whitelist containing pre-authorisation technologies considered as automatically additional to Ghana's NDC baseline.
- 1.40. Ghana's Carbon Market Office shall grant a letter of assurance to any mitigation activity published in the whitelist on request and following step 2.2 in Table 7 under section 5.1.7.

TES. 6.3.4 Letter of Authorisation

- 1.41. The Minister responsible for Environment shall issue a letter of authorisation for any ITMO arising from an eligible mitigation activity for a specified number of years per the steps outlined in sections 2.2.3, 2.4 and [schedule 10](#) of this framework.

- 1.42. Ghana shall publish any letter of authorisation granted to an activity developer on the Carbon Market Office website and any international website as an Authorisation Statement.

TES 6.4. Overview of Mitigation Activity Development Steps

TES. 6.4.1 Qualification of Activity Developers

- 1.43. Mitigation activity developers must be properly incorporated legal entities⁶ but NOT individuals or persons. Ghana shall identify all activity developers or VCM project owners involved in designing and implementing mitigation activities and brokering (buying, selling) for carbon credits. All VCM project developers seeking to implement projects in Ghana shall obtain formal recognition from the Carbon Market Office.

TES. 6.4.2 Mitigation Activity Development Process

- 1.44. The mitigation activity development processes have been outlined in [schedule 7](#). Mitigation activities eligible to generate ITMOs for authorisation and transfer are listed in [schedule 4](#) of the framework. The activity developers shall use the recommended approved methodologies or develop new approaches described in [schedule 6](#). Project developers aiming to engage in voluntary carbon markets must apply for formal recognition of the carbon offset credits arising from the project using the steps in [schedule 5](#).

TES. 6.4.3 Validation and Registration

- 1.45. An independent entity must validate an eligible mitigation activity as prescribed in [schedule 9](#) of the framework. Ghana shall issue a letter of authorisation for ITMOs from eligible mitigation activity according to [schedule 10](#) of the framework. Following the authorisation, the activity developer may submit a request for registration with the accompanying documentation to the Carbon Market Office for onward registration on the GCR. Each mitigation activity developed in Ghana shall not be registered under more than one national or international carbon crediting scheme to avoid double issuance. The mitigation activities outcomes under Article 6 cooperative approaches must be monitored and reported.

TES. 6.4.4 Verification and Issuance

- 1.46. ITMOs from an authorised mitigation activity must be verified by an independent entity according to [schedule 9](#) and documented in a verification report. The verified monitoring reports must be positively examined before the issuance of ITMOs after all requirements are satisfied. Issuance of ITMOs shall be either on the GCR in line with [schedule 8](#) of this framework or according to the procedures on a registry linked to ICS. For VCM projects, the Carbon Market Office shall be notified of any issued carbon offset credits to voluntary carbon projects with formal recognition under international crediting schemes (Figure 1).

TES. 6.4.5 Creation of MOs

- 1.47. ITMOs can be created either on the GCR operated by the Carbon Market Office or international registries managed under carbon crediting standards, commercial companies, and co-shared registries. ITMOs created on the GCR shall have unique serial numbers issued on block structure, including at least information identifying Ghana in the year of the underlying ITMO and the type of ITMO activity required by chapter II 4a-f of the Annex to Decision 2/CMA.3. The creation of ITMOs on the GCR shall be under 2.5.2 and in line with [schedule 8](#) of this framework.

⁶ Including Government Ministries, Departments and Agencies, Public sector enterprises, legally and validly established corporate entities, trust bodies, multilateral Organisations, and international financial institutions, and identified non-state actors.

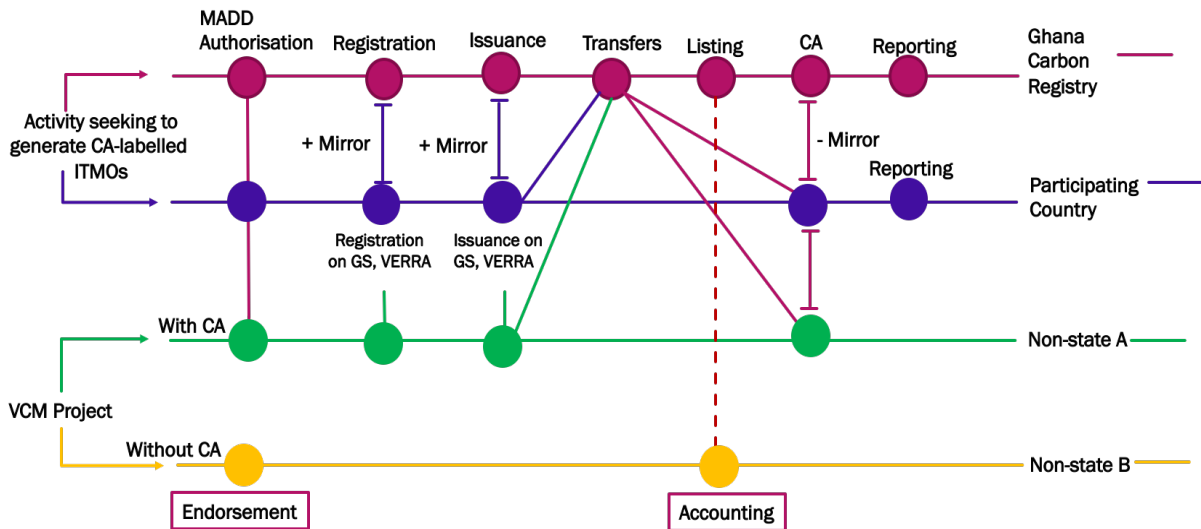


Figure 1: Options for authorisation, transfers, corresponding Listing adjustment, and reporting

TES. 6.4.5 Transfer of ITMOs and Use Cases

1.48. The transfer of all authorised MOs issued on either the GCR or an international registry to an acquiring participating Party shall occur ONLY on the GCR in line with section 2.3.17. Following the transfer, Ghana shall apply corresponding adjustment to all ITMOs transferred to the acquiring participating Party for NDC, IMP, OMP and OMGE according to section 2.2.4 and section 2.6 of this framework and illustrated in Figure 2.

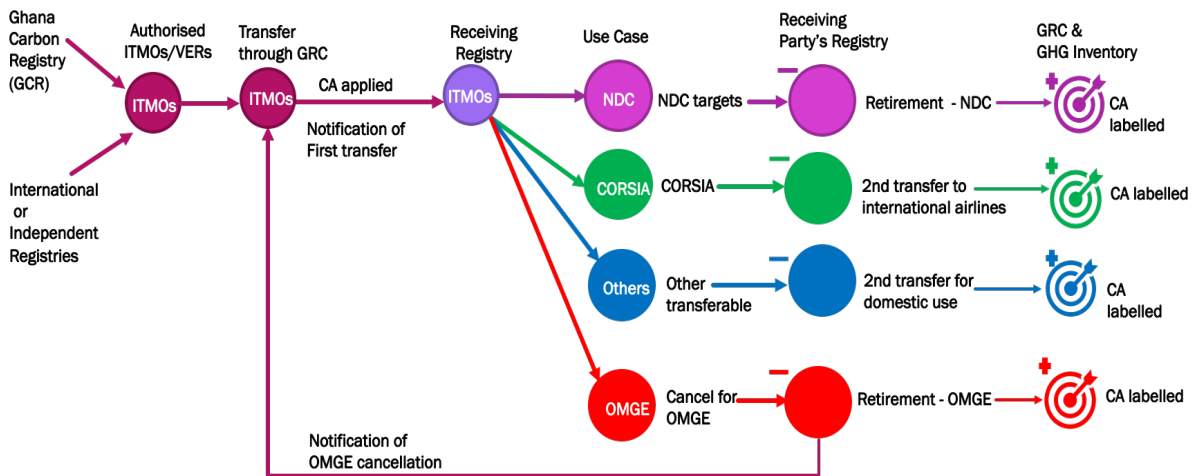


Figure 2: ITMOs transfers, use cases and corresponding adjustment

TES. 6.4.6 Registry and Tracking

1.49. The established GCR is to facilitate the framework's objectives and comply with Chapter VI. paragraph 29 of Article 6.2 of the Paris Agreement and the bilateral agreement Ghana has signed with a participating Party. The GCR shall function as per the operational modalities outlined in the framework. A digital account shall be opened for any activity developer that aims to create an authorised MO and given a mitigation activity identification number in the GCR. Voluntary carbon market projects that seek formal recognition from Ghana will have to maintain a listing account and project identification number regarding the project.

TES 6.4.7 Applying Corresponding Adjustment

1.50. Ghana specifies that corresponding adjustment will be applied per the requirements in chapter III A-D of the Annex to Decision 2/CMA.3 and any future guidance adopted by the UNFCCC, and section 2.2.4 and section 2.6 of this framework for all authorised ITMOs at point of first international transfer.

TES. 6.4.8 Reporting

1.51. Ghana shall comply with all the reporting requirements for participating in Article 6.2 cooperative approaches as outlined in section 2.6.3 of this framework document involving:

TES. 6.4.8.1 Article 6.2 Initial Report (AIR)

1.51.1. Ghana's Carbon Market Office shall submit an Article 6.2 initial report to the UNFCCC no later than authorising any eligible mitigation activity consistent with chapter IV. paragraphs 18 and 19 of the Annex to decision 2/CMA.3.

1.51.2. The Article 6.2 initial report shall be prepared based on the outline for the initial report and the updated initial report referred to in decision 2/CMA.3, annexe, chapter IV. A adopted by CMA.4 during COP27 and per the elements in section 2.6.3.2 and section 6.1.15 of this framework document.

TES 6.4.8.2 Annual Information (AI)

1.51.3. In line with Chapter IV.B (a-b) of the Annex to Decision 2/CMA3, Ghana will annually, no later than 15 April, submit a quantitative report to the UN Climate Change Secretariat in an electronic format for recording in the Article 6 database.

1.51.4. Ghana shall prepare the annual information using the agreed electronic format referred to in decision 2/CMA.3 annexe, chapter IV.B adopted by CMA.4 during COP27 and in line with section 2.6.3.3 and section 6.1.24 of this framework.

TES. 6.4.8.3 Regular Information (RI)

1.51.5. Ghana shall include Regular Information (RI) on Article 6.2 transactions as an annexe to its Biennial Transparency Report (BTR) submitted to the UNFCCC Secretariat per paragraph 10(b) of the annexe to decision 18/CMA.1 and no later than 31 December of the relevant year.

1.51.6. The RI shall be prepared according to the outline for annexe 4 (information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in the decision 2/CMA/3, annexe, chapter IV.C, paragraph 21-22 adopted by CMA.4 during COP27 and in accordance with the elements in section 2.6.3.4 and section 6.1.25 of this framework document

TES.7 Institutions Involved in Ghana's A6.2 Cooperative Approach

1.51.7. The Ministry of Environment, Science, Technology, and Innovation (MESTI) shall coordinate the implementation of the NDCs and work with the Environmental Protection Agency (EPA) to host the Carbon Market Office (CMO) as the operating entity for Article 6.2. The Carbon Market Inter-Ministerial Committee (CM-IMC), Carbon Market Committee (CMC) and the Carbon Market Technical Advisory Committee (CM-TAC) shall oversee the coordination, approval, rulemaking, and technical advice functions relating to Article 6.2 transactions.

TES. 8. Administrative and Corresponding Adjustment Fees

1.51.8. Issuance of MOs fees shall be charged at ex-post except on Mitigation activity fees which is a one-time ex-ante payment. The mitigation activity participant application fee shall be reviewed every two years per the review of this framework.

1.51.9. There shall be an advance notice four weeks before applying the new project fee. However, ex-post charges on the issuance of MOs shall remain unchanged over the crediting period unless the activity experiences material variations from the terms of the authorisation. Other fees on Article 6.2 cooperative approach include:

TES. 8.1 Mitigation Activity Participant or Entity Application Fees

1.51.9.1. Each mitigation activity developer or VCM project owner seeking to create a MAP Account to obtain a mitigation activity identification number on the GCR and/or obtain a letter of intent shall pay the appropriate charge upon submission of a completed mitigation activity participant according to [schedule 11](#) of this framework document.

1.51.9.2. Also, service providers, carbon credit brokers, or validation/verification entities aiming to receive a letter of identification and unique identification number shall pay the appropriate charge upon submitting a completed entity application form according to [schedule 11](#) of this framework document.

TES. 8.2 Corresponding Adjustment Fees

1.51.9.3. Ghana shall impose a corresponding adjustment fee on all eligible mitigation activities seeking to create authorised MOs to compensate for the opportunity cost to the Ghana NDC and the marginal cost of creating authorised MOs for transfer to an acquiring participating Party. The payment of the corresponding adjustment shall be done under [schedule 11](#) of this framework.

TES 8.3 Listing fees

1.51.9.4. For each mitigation activity aiming to receive authorised ITMOs for transfer through the GCR and reporting, as required in this framework document, the Carbon Market Office shall apply a listing fee retainer basis to cover the cost of registry services per [schedule 11](#) of this framework.

TES. 9: Technical Schedules and Annexes

1.51.10. Technical schedules provide additional detailed information on how Ghana shall implement the various elements of the Article 6.2 cooperative approach. Below is the list of the technical schedules.

Schedule 1:	Definition of terms and conditions
Schedule 2:	Environmental integrity requirements
Schedule 3:	Sustainable development
Schedule 4:	Eligible mitigation activities
Schedule 5:	Voluntary carbon market project development
Schedule 6:	Eligible Methodologies
Schedule 7:	Mitigation activity development stages
Schedule 8:	Registry procedures and Issuances
Schedule 9:	Eligibility criteria for independent validators and verifiers
Schedule 10:	Authorisation Requirements
Schedule 11:	Fees

1.51.11. The Annexes contain the form, template, and sample letters for operationalising the various requirements of Article 6.2 transactions in Ghana.

TES. 10: Operationalisation of Article 6.4 Mechanism

- 1.51.12. As a Party to the Paris Agreement with an updated NDC maintained in the NDC registry, Ghana is eligible to participate in the mechanism established under Article 6 paragraph 4 of the Paris Agreement as it pertains to Ghana's engagements with the Mechanism.
- 1.51.13. The Carbon Market Office will perform the functions of a designated national authority for the mechanism established under Article 6.4 of the Paris Agreement under the guidance of the Ministry, including:
 - 1.51.13.1. Publicly communicate to the Supervisory Body of the Mechanism on how Ghana's participation in the Mechanism contributes to sustainable development.
 - 1.51.13.2. Publicly inform the Supervisory Body of the Mechanism of the types of Article 6, paragraph 4, activity that it would consider approving or authorizing and how such types of activity and any associated emission reductions would contribute to the achievement of Ghana NDC or any future long-term low GHG emission development strategy the country may adopt pursuant to Article 4.19 of the Paris Agreement.
 - 1.51.13.3. Specify to the Supervisory Body the Mechanism as necessary prior to participating in the mechanism.
 - 1.51.13.4. The baseline approaches and other methodological requirements, including additionality, to be applied for Article 6, paragraph 4, activities that Ghana intends to host with an explanation of how those approaches and requirements are compatible with its NDCs or any future long-term low GHG emission development strategy the country may adopt pursuant to Article 4.19 of the Paris Agreement.
 - 1.51.13.5. Crediting periods to be applied for Article 6, paragraph 4, activities that Ghana intends to host, including whether the crediting periods may be renewed with an explanation of how those crediting periods are compatible with its NDC and or any future long-term low GHG emission development strategy the country may adopt pursuant to Article 4.19 of the Paris Agreement.
 - 1.51.13.6. Provide to the Supervisory Body of the Mechanism an approval of the activity prior to a request for registration consistent with the elements in paragraph 40 of Decision 3/CMA.3 of the UNFCCC.
 - 1.51.13.7. Provide to the Supervisory Body of the Mechanism of Article 6, paragraph 4(b) authorization of public or private entities to participate in the activity as activity participants under the mechanism.
 - 1.51.13.8. Provide a statement to the Supervisory Body of the Mechanism specifying whether Ghana authorizes A6.4ERs issued for the activity for use towards the achievement of NDCs or other international mitigation purposes as defined in decision 2/CMA.3 according to the elements in paragraphs 41 and 45 of Decision 3/CMA3 of the UNFCCC, where applicable defines "first transfer" consistently with paragraph 2(b) of the annexe to decision 2/CMA.3 of UNFCCC.

1.51.13.9. Approving the transition of CDM project activity or programme of activities being made to the secretariat by no later than 31 December 2023 according to the requirements set out in the annexe to decision 3/CMA.3 of UNFCCC and procedures adopted by CMA.4 during COP27.

Part 1: Policy Context

1. Introduction

1.1 Paris Agreement and Nationally Determined Contributions

- 1.1.1. Article 2a of the Paris Agreement sets the goal to limit global temperature rise well below 2 degrees to contribute to halting climate change. In Article 4, the agreement introduced Nationally Determined Contribution (NDC) to identify country-led climate actions for the collective achievement of the global temperature goal. The NDC is a significant part of climate protection and sustainable development policies.
- 1.1.2. Carbon pricing is a prominent policy tool most countries have adopted to facilitate their NDC. The international carbon markets have played a critical role in global climate architecture.
- 1.1.3. Despite the criticisms of the weaknesses of the international carbon market, it has created about 4 billion tonnes of carbon credits worldwide in the last 20 years (GGGI, 2021). The Kyoto Protocol (clean development mechanism and joint implementation) accounts for more than 70% of the carbon credits. The Clean Development Mechanism alone has catalysed more than \$400 billion in low-carbon investment in developing countries (Fenhann, 2020).
- 1.1.4. The Paris Agreement maintained and modified the international carbon market and introduced non-market instruments in Article 6 to unlock green investments for the collaborative achievement of the NDC, increase private sector participation and contribute to the global mitigation goal.
- 1.1.5. Ghana is convinced that participation in the international carbon market will not only lead to realising the NDC targets and successively increase its mitigation ambition but also has the potential to drive foreign direct green investments to benefit local businesses. However, achieving such multiple benefits will require a strong national policy, regulatory and institutional framework.
- 1.1.6. Following this, Ghana outlined its strategy to participate in the cooperative approach in its 2021 updated NDC to the UNFCCC. The strategy defined a specific goal of making approximately 24 million tonnes of emission of its conditional absolute emission reductions available for transactions under Article 6.2 cooperative approaches⁷.
- 1.1.7. Thus, Ghana has developed this national operational framework for participating in the carbon market and non-market approaches under the Paris Agreement (hereinafter referred to as the “framework document”) to complement the other domestic and international climate finance resource mobilisation efforts.
- 1.1.8. The Article 6 framework document is divided into four volumes. Each volume is dedicated to a specific mechanism under Article 6, and their interlinkages at tactical and operational levels will also be highlighted.

⁷https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Ghana%20First/Ghana%27s%20Updated%20Nationally%20Determined%20Contribution%20to%20the%20UNFCCC_2021.pdf

- 1.1.9. Volume 1 covers Ghana's Article 6.2 cooperative approach strategy and guidance on the Voluntary Carbon Market (VCM).
- 1.1.10. Volume 2 contains the guideline for operationalising the Rules, Modalities, and Procedures (RMPs) of Article 6.4 in Ghana. The guideline seeks to build on the existing national arrangements for the clean development mechanism and Article 6.2 cooperative approach.
- 1.1.11. Ghana intends to prepare volume 3 to respond to the elements in the framework for non-market approaches referred to in Article 6.8 of the Paris Agreement in future when the UNFCCC completes the ongoing work.
- 1.1.12. Ghana plans to develop volume 4 to provide comprehensive guidance for the voluntary carbon market under voluntary obligations.
- 1.1.13. Thus, this framework document, as volume 1, serves as the national arrangements for Article 6.2 cooperative approach and guidance on the Voluntary Carbon Market (VCM).
- 1.1.14. Volume 2 is dedicated to the guidelines on the RMPs for the Article 6.4 mechanism.
- 1.1.15. The activity participant has the right to develop mitigation activity under Article 6.2 cooperative approach or voluntary carbon market or Article 6.4 mechanism.
- 1.1.16. No activity can be developed under more than one carbon crediting mechanism (Article 6.2 cooperative approach, voluntary carbon market or Article 6.4 mechanism) at any given time.

1.2 Ghana's Article 6.2 Framework and Cooperative Approaches

- 1.2.1 Ghana's Article 6.2 framework for the cooperative approach covers the following areas:
 - Development of cooperative approaches.
 - Capacity development and stakeholder engagements.
 - Activity sourcing and development.
 - Formulation and adoption of Article 6.2 framework.
 - Establishment of national arrangements.
- 1.2.2 Development of cooperative approaches:
 - 1.2.2.1 The development of cooperative approaches with a Paris Agreement Party is the starting point for operationalising Article 6.2 cooperative approaches. The process allows the two Parties to mobilise key national stakeholders to co-create a legally binding agreement to govern the generation, authorisation and tracking of Internationally Transferred Mitigation Outcomes (ITMOs) in the light of the requirements of the Article 6.2 cooperative approach.
 - 1.2.2.2 The cooperative approaches inform the Article 6.2 framework for laying and communicating the national procedures and regulatory requirements to the stakeholders involved in creating authorised Mitigation Outcomes (MO) from international transfers.

- 1.2.2.3 Ghana is open to cooperating with eligible public and private participants to develop a bilateral agreement to implement the Article 6.2 cooperative approach. Even though bilateral agreements are developed separately, Ghana ensures each agreement meets the basic requirements for participating in Article 6.2. The bilateral agreements also reflect the policy aspirations of the participating Parties and their respective socio-economic circumstances.
- 1.2.2.4 Ghana has defined the four stages for developing a bilateral agreement for Article 6.2 cooperative approach with a participating Party⁸.
 - 1.2.2.4.1 Developing a bilateral cooperative approach begins with the exchange of Letters of Expression of Interest (EOI), often followed by signing a Memorandum of Understanding (MOU) for cooperation.
 - 1.2.2.4.2 With MOU, the participating Parties form respective national teams to draft and negotiate a cooperative approach or implementation agreement for high-level political signing for parliamentary ratification⁹.
 - 1.2.2.4.3 After the Parliamentary ratification and the bilateral cooperative approach come into force, Ghana can engage the participating Party¹⁰ to start the activity development.
- 1.2.3 Capacity development and stakeholder engagements:
 - 1.2.3.1 Ghana is a member of the West African Alliance on Carbon Market and Climate Finance. The main objective of the alliance is to build capacity and facilitate knowledge exchange among countries on accessing carbon finance for NDC implementation.
 - 1.2.3.2 Ghana joined the World Bank Climate Market Club, which supports the development of modalities for piloting activities under the Article 6.2 cooperative approach.
 - 1.2.3.3 The Swiss State Secretariat for Economic Affairs (SECO) conducted a needs assessment about implementing the bilateral agreement on Article 6.2 of the Paris Agreement between Switzerland and Ghana.
 - 1.2.3.4 UNDP prepared the Ghana ITMO Transfer Readiness Gaps and Needs Assessment to identify technical assistance activities. The World Bank Group has also applied Mitigation Action Assessment Protocol for International Transfer Readiness.
 - 1.2.3.5 From the capacity needs assessment findings, SECO and UNDP have designed capacity development programmes to support Ghana in implementing the bilateral cooperative agreement under the Article 6.2 framework of the Paris Agreement.

⁸ For instance, while the engagements with Switzerland have led to a cooperation agreement in November 2020, Sweden and Singapore are at the concluding stages of formulating a bilateral agreement.

⁹ For example, negotiations with Switzerland on Article 6.2 bilateral agreement were concluded and signed in November 2020 and came into force in July 2021 after Parliamentary ratification. Ghana and Switzerland initiated a memorandum of understanding to cooperate under Article 6.2 cooperative approach in February 2020.

¹⁰ For instance, Ghana engaged Switzerland to start to define mitigation activities in clean energy, sustainable rice production, HFC management, landfill gas management and improving cooking stoves with the involvement of the private sector

1.2.4 Table 1 presents the overview of mitigation activity sourcing and development in Ghana.

1.2.5 The fourth and fifth aspects of the strategy address regulatory and institutional structures for Article 6.2 transactions.

1.2.5.1 Therefore, this framework document aims to introduce an efficient and legitimate national process for Article 6.2 engagements by establishing the following:

- Policy interlinkages between Ghana's NDC and Article 6.2 cooperative approach.
- Governance arrangements for decision-making, mitigation activity approval procedures and institutional arrangements support Article 6.2 transactions.
- Criteria and regulations for the eligibility of mitigation activities, methodology, independent assessment, and fees.
- Infrastructure requirements for providing Article 6.2 services.

1.3 Legal mandate of Ghana's Article 6 Framework

- 1.3.1 Article 36(9) of the Constitution requires Ghana to cooperate with other States to protect and safeguard the national environment for posterity and to protect the wider international environment for mankind.
- 1.3.2 Ghana's Article 6 cooperative approach framework has been prepared and adopted in pursuit of Cabinet Approval of the updated nationally determined contribution to the UNFCCC in November 2021 and furtherance of the Parliament Ratification of the Paris Agreement to make Ghana accede to the Agreement to pave for implementing the NDC.
- 1.3.3 The framework document is Ghana's policy blueprint on the market and non-market mechanism under Article 6 of the Paris Agreement.
- 1.3.4 Furthermore, the volume 1 Article 6.2 framework is supported by section 2(h) of the Environmental Protection Agency (EPA) Act 490, 1994, which mandates the EPA to prescribe standards and guidelines relating to all aspects of the environment.
- 1.3.5 In furtherance of the relevant provisions of the EPA Act 490, 1994, the following specific functions under Article 6.2 cooperative approach transactions will be implemented:
 - 1.3.5.1 Authorisation of ITMOs for transfer to the acquiring participating Party shall be by the Minister responsible for the Environment Sector under section 3 of the EPA Act 490, 1994.
 - 1.3.5.2 Transfer of ITMOs through the operations of Ghana Carbon Registry shall be according to procedures laid out in this framework to the acquiring participating Party by the Executive Director of EPA per section 2(e) section 2 (o) of the EPA Act 490, 1994.
 - 1.3.5.3 Institutional structures established under this Article 6.2 framework to make decisions as part of the mitigation activity development steps derived its mandate from section 2 (j) of the EPA Act 490, 1994.
 - 1.3.5.4 Impose fees on Article 6.2 cooperative approach transactions per section 2 (q) of the EPA 490, 1994.
 - 1.3.5.5 The EPA Act¹¹ elaborates on the various aspects of the market and non-market mechanism under Article 6 of the Paris Agreement.
 - 1.3.5.6 Additionally, legislative instruments will be adopted to strengthen Article 6.2 transactions in Ghana.

¹¹ Currently, the EPA Act of 1990 (Act 490) is currently being reviewed and updated

1.4 Structure of the Framework Document

- 1.4.1 Volume 1, which is on Article 6.2 cooperative approaches, is divided into three sections. Section 1 of this volume addresses the key principles and policy components.
- 1.4.2 Section 1 is divided into eight policy components and 11 schedules that provide detailed technical information for implementing Article 6.2 activities.
- 1.4.3 The eight policy components are as follows:
- Participation requirements and obligations
 - Overview of mitigation activity development
 - Authorisation
 - Issuance of MOs and Transfers of ITMOs
 - Corresponding Adjustment and Reporting
 - Institutions and Appeals
 - Fees
 - Ambition in mitigation and adaptation
- 1.4.4 The schedule contains detailed technical information for operationalising the regulatory requirements for Article 6.2 transactions in Ghana on the following:
- Operational definitions
 - Environmental Integrity requirements
 - Sustainable development
 - Eligibility of mitigation activities
 - Eligible methodologies
 - Mitigation activity development stages
 - Registry procedures and issuances.
 - Eligibility criteria for independent validators and verifiers
 - Authorisation
- 1.4.5 Section 2 of this volume is on processes and institutional arrangements for Article 6.2 transactions.
- 1.4.6 Section 3 is the Annexe and presents samples of tables, letters, notification message format, invoices, and request forms.
- 1.4.7 Volume 2 summarises the administrative processes for participating in the Article 6.4 mechanism administered by UNFCCC as the secretariat to the Supervisory Body of the mechanism.

1.5 Reference Documents

- 1.5.1 Volume 1 also drew on the structure, best practices, and recommendations in the World Bank's Article 6 Approach series 1¹², 2¹³, 3¹⁴ and 4¹⁵. It also benefitted from the experiences and lessons shared in piloting a standardised crediting framework in Rwanda and Senegal.
- 1.5.2 Ghana has adopted the World Bank guidance because it is flexible and allows it to be adapted to suit the country's situation. The guidance is also suitable for strengthening national arrangements for Article 6.2 transactions.

¹² World Bank Article 6 approach series paper 1: Ensuring Environmental Integrity under Article 6 Mechanisms

¹³ World Bank Article 6 approach series paper 2: Country processes and institutional arrangements for Article 6 transactions

¹⁴ World Bank Article 6 approach series paper 3: Carbon Asset Development Process

¹⁵ World Bank Article 6 approach series paper 4: https://unfccc.int/sites/default/files/resource/cma3_auv_12a_PA_6.2.pdf

Part 2: Key Principles

2 Ghana's Article 6 Cooperative Approach Framework

2.1 Participation Requirements

- 2.1.1 As a Party to the Paris Agreement, Ghana engages in the Article 6.2 cooperative approach on a voluntary basis consistent with the participation conditions in Decision 2/CMA.3¹⁶ as follows:
- 2.1.2 Ghana ratified **the Paris Agreement in September 2016**¹⁷ and subsequently maintained its latest NDC on the NDC registry per Article 4, paragraph 12 of the Paris Agreement¹⁸ to satisfy the obligations under section 4 (a-b) of the Annex to Decision 2/CMA.3.
- 2.1.3 Consistent with its NDC, Ghana shall authorise and transfer ITMOs in **tCO₂eq units** to meet the requirements in section 1(c) of the Annex to Decision 2/CMA.3.
- 2.1.4 Ghana aims to mitigate an absolute **64 MtCO₂eq by 2030**, with **24.6 MtCO₂eq** being the **unconditional target** and **39.4 MtCO₂eq** as the **conditional target**.
- 2.1.5 The **NDC target** covers CO₂, N₂O, CH₄, and HFCs gases and constitutes **88% of total emissions** in the Energy, Industrial Processes and Product Use, LULUCF and Waste sectors.
- 2.1.6 The NDC implementation period for achieving the absolute 64 MtCO₂eq is nine years, starting from 2021 to 2030, with the option to review the NDC target in 2025 in line with Article 4.9 of the Paris Agreement.
- 2.1.7 Transactions of authorised ITMOs originating from Ghana's participation in the cooperative approach over the NDC implementation period (2021 to 2030) shall amount to a **minimum of 24 MtCO₂eq** of the conditional absolute emission reductions. Achieving the remaining **15.4 MtCO₂eq** of the conditional absolute mitigation reduction could contribute to achieving the overall NDC target.
- 2.1.8 Ghana shall aim to increase the mitigation ambition of the NDC by scaling investment to achieve additional mitigation outcomes associated with the remaining 12% of the total emissions of **9 MtCO₂eq** outside the scope of NDCs.
- 2.1.9 Recognition of **voluntary carbon projects** seeking to generate offset credits toward domestic voluntary carbon commitment will emanate within or outside Ghana's recent NDC.
- 2.1.10 Ghana adopts an absolute **single-year target accounting approach** and shall calculate the average annual ITMOs transfers over the 2021-2030 period.

¹⁶ Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf

¹⁷ <https://unfccc.int/node/61071>

¹⁸ <https://www4.unfccc.int/sites/ndcstaging/Pages/Party.aspx?party=GHA&prototype=1>

- 2.1.11 In 2022, Ghana published its **fifth national inventory report**¹⁹ and shall continuously provide the most recent national inventory reports in line with decision 18/CMA.1 to satisfy the conditions in section 4(e) of the Annex to Decision 2/CMA.3.
- 2.1.12 Therefore, per section 1(c) of the Annex to Decision 2/CMA.3, this framework document establishes **Ghana's national arrangements** for authorisation, tracking (involving the transfer and use) of ITMOs and reporting.

¹⁹ https://unfccc.int/sites/default/files/resource/gh_nir5_15052022_final.pdf

2.2 Guiding Principles

Ghana shall align with environmental integrity, transparency, and promotion of sustainable development in participating in Article 6.2 cooperative approach (involving authorisation, tracking, and reporting of ITMOs transactions) and granting formal recognition to offset credits arising from voluntary carbon market projects.

2.2.1 Environmental Integrity and Transparency

- 2.2.1.1 Each mitigation activity aiming to generate **mitigation outcomes (MOs)** for authorisation must demonstrate Environmental Integrity per the established requirements in [schedule 2](#) of this framework document in furtherance of the requirements specified in Decision 2/CMA.3 and applicable national laws of any participating acquiring Party.
- 2.2.1.2 Ghana shall maintain a carbon registry system built on the robust NDC accounting rules and apply **corresponding adjustments** as in section 2.2.4 to prevent double counting.
- 2.2.1.3 Furthermore, Ghana shall only grant “**authorisation**” to MOs, or **Verified Emission Reductions (VERs)** generated from mitigation activities in its conditional NDC and those Outside NDC as may be determined by the participating Parties over the 2021-2030 implementation period.
- 2.2.1.4 Ghana shall give “**formal recognition**” for all offsets from voluntary carbon market projects to achieve enhanced accounting in reporting greenhouse gases to the UNFCCC.

2.2.2 Sustainable Development

- 2.2.2.1 Each mitigation activity seeking to create authorised MOs or VERs for transfer to a participating Party must promote sustainable development per the criteria in [schedule 3](#) of this framework document.
- 2.2.2.2 Any mitigation activity seeking to generate offsets for any voluntary obligations must promote sustainable development in line with the international crediting methodology under which the mitigation activity is being developed.

Obligations

2.2.3 Authorisation of MOs

- 2.2.3.1 This framework document shall govern the national procedures for the authorisation, tracking and reporting of MOs, and the processes for granting formal recognition of carbon offsets. Such procedures shall be consistent with the requirements under Decision 2/CMA.3; and applicable national laws of the participating Party and existing bilateral/plurilateral Agreements for Article 6.2 cooperative approach.
- 2.2.3.2 Ghana shall grant **authorisation to all MOs** generated from mitigation activities towards the NDC per Article 6.3 of the Paris Agreement representing mitigation from 2021 onward and applicable provisions in existing cooperative approaches under the procedures in section 2.4 of this framework document. Such authorised MOs shall be denoted as **NDC-type MOs** in this framework.

- 2.2.3.3 Furthermore, Ghana shall **authorise mitigation outcomes** for international mitigation purposes other than the achievement of an NDC, referred to in this framework as **International Mitigation Purposes (IMP)** per Article 6.3 of the Paris Agreement representing mitigation from 2021 onward and applicable provisions in existing cooperative approaches following the procedures in section 2.4 of this framework document. Such authorise mitigation outcomes under IMP shall also be denoted as **CORSIA-type MOs** in this framework.
- 2.2.3.4 In addition, Ghana shall **authorise mitigation outcomes** for other purposes as determined by Ghana as the first transferring participating Party, referred to in this document as **Other Mitigation Purposes (OMP)** per Article 6.3 of the Paris Agreement representing mitigation from 2021 onward and applicable provisions in existing cooperative approach by the procedures in section 2.4 of this framework document. Such authorise mitigation outcomes under OP shall also be denoted as **VER-type MOs** in this framework.
- 2.2.3.5 For the sake of simplicity, Ghana shall categorise all types of authorised MOs referred to as **NDC-type, CORSIA-type, and VER-type in this framework as “MOs”**.
- 2.2.3.6 Upon verification of MOs from mitigation activities and a Positive Examination by Ghana and the participating Party, Ghana shall issue the resultant MOs and subsequently record the same to the Ghana Carbon Registry according to the procedures described in [schedule 8](#) of this framework document.

2.2.4 Corresponding Adjustment

- 2.2.4.1 Ghana commits to apply **corresponding adjustments, and reports** as specified in section III-IV of the Annex to Decision 2/CMA.3 for all ITMOs first transferred and used towards achievement of the NDC, IMP (such as CORSIA as may be determined by the participating Parties) and OMP (as may be deemed towards as voluntary carbon commitment) per the steps outlined in the methodology in section 2.6 of this framework.

2.2.5 Formal recognition of voluntary carbon project

- 2.2.5.1 Ghana shall grant **“formal recognition”** to all voluntary carbon offset projects before their implementation in Ghana to enhance Ghana’s greenhouse accounting according to the procedures in [schedule 5](#) of this document.
- 2.2.5.2 Additionally, Ghana undertakes to **report on all offset credits** arising from VCM projects seeking CA to increase its environmental integrity as outlined in section 5.1 of this framework document.

2.3 Overview of Mitigation Activity Development

Mitigation activity participants

- 2.3.1 **Mitigation activity participants shall** include Ministries, Departments and Agencies, public sector enterprises, legally and validly established corporate entities, trust bodies, multilateral organisations, and international financial institutions, and identified non-state actors, but not individuals or persons recognised under this framework to participate in mitigation activity.
- 2.3.2 The **Carbon Market Office** established under this framework shall **identify** all mitigation activity participants (*referred to as an activity developers*) involved in the design and implementation of mitigation activity and the buying, selling, and brokering of MOs in relation to the requirements set out in the section 5.1.7 of this framework document.
- 2.3.3 Regardless of the defined roles of the actors involved in developing a mitigation activity being **activity owner, activity financier or activity sponsor**, the Carbon Market Office shall communicate with either “sole contact point” or co-contact point with primary and alternate contact points in respect of the creation MOs and transfers as ITMOs arising from eligible mitigation activities.
- 2.3.4 The nomination of the contact point (being the sole or co-contact point) for a mitigation activity seeking to generate authorised MOs for transfer shall be communicated to the activity developer in the first LOA.
- 2.3.5 The sole contact point for a mitigation activity shall be assigned to one entity through an official letter with the Carbon Market Office regarding the creation of transferrable ITMOs arising from an eligible mitigation activity and on whose certified signature is sufficient to implement any instruction.
- 2.3.6 Co-contact point is where more than one entity is nominated in an official letter as the primary contact point and alternate contact in respect of the creation of transferrable ITMOs arising from an eligible mitigation activity. In case of co-contact points, the Article Office shall communicate with the primary contact unless otherwise stated.
- 2.3.7 Each mitigation activity participant (referred to as a project developer) seeking to implement a voluntary carbon offset project in Ghana shall inform the Carbon Market Office through the formal recognition process.

Mitigation activity development process

- 2.3.8 Each mitigation activity generating authorised MOs shall meet the eligibility in [schedule 4](#) of this framework document.
- 2.3.9 Each activity developer shall use the **recommended approved methodologies or develop new approaches** according to the procedures described in [schedule 6](#) of this framework document.
- 2.3.10 Each activity developer must follow the **mitigation activity development steps** outlined in [schedule 7](#) of this framework document.
- 2.3.11 Each project developer aiming to engage in the **voluntary carbon market** must apply for formal recognition of the offset credits arising from the project using the steps in [schedule 5](#).

Validation and registration

- 2.3.12 An eligible independent entity must **validate mitigation activity** according to the prescribed standards and in line with the selected, applicable methodology in [schedule 9](#) of the framework document.
- 2.3.13 Ghana shall issue a **letter of authorisation** on the ITMOs from the validated mitigation activity on meeting the requirements in [schedule 10](#) of this framework document.
- 2.3.14 Following the authorisation, the mitigation activity may request registration to the Carbon Market Office according to step 5 of section 5.1.7 of this framework document.
- 2.3.15 Any mitigation activity developed under a cooperative approach or voluntary carbon market shall **NOT** be authorised or registered under more than one national, international, or independent carbon crediting scheme to avoid double issuance.

Monitoring and reporting

- 2.3.16 Any mitigation activity developed under Article 6.2 cooperative approach must be **monitored and reported** by the requirements in step 8 of section 5.1.7 and the template in 6.1.17 of this framework document.

Verification and issuance

- 2.3.17 ITMOs from an authorised mitigation activity must be **verified by an eligible independent entity** per the requirements in step 9 of section 5.1.7 and the checklist in 6.1.18 of this framework document.
- 2.3.18 ITMOs must be documented in a **monitoring report**, and any monitoring report must be **verified** according to the requirements in step 9 of section 5.1.7 of this framework.
- 2.3.19 ITMOs from authorised mitigation activities must be **issued** under the requirements in step 10 of section 5.1.7 and according to the format in 6.1.20 of this framework.
- 2.3.20 The Carbon Market Office shall receive notification of all issuances of offset credits to voluntary carbon projects with formal recognition under international crediting schemes according to the steps outlined in step 10 in section 5.1.7 and further in 6.1.21.

Transfer of ITMOs and Use Cases

- 2.3.21 Ghana recognises that the creation of MOs with requisite **unique identification** may occur on the GCR, or any other recognised registry linked to ICS in this framework document in step 11 in sections 5.1.7 and 6.1.22.
- 2.3.22 However, the **first transfer** of ITMOs arising from authorised MOs linked to an eligible mitigation activity under a cooperative approach and for use toward NDC or IMP and/or OMP to the acquiring participating Party shall **ONLY originate from the Ghana Carbon Registry** according to procedures in step 11 in section 5.1.7 and 6.1.22.
- 2.3.23 Notwithstanding the requirements under 2.3.18, Ghana mandate a registry managed by an independent registry to transfer a recognised VER-type ITMO issued on its registry to the acquiring participating Party. The request for the mandate to transfer VER-type ITMO shall be requested by a VCM project developer through the independent registry.

Qualification for independent validation and verification entities

- 2.3.24 Independent entities are internationally accredited bodies recognised in this framework document to undertake validation and verification of mitigation activities and shall follow the guidelines and procedures provided in sections 6.1.11 and 6.1.18 in this framework document.
- 2.3.25 Ghana shall “**recognise**” an independent accredited entity under the processes set out in schedules 9 and 10 of this framework and in line with UNFCCC accreditation requirements or any other requirements of the International Organisation for Standardisation (ISO) 14065 certification bodies, as well as the requirements under other international crediting standards.

2.4 Authorisation

2.4.1 Scope of Authorisation

- 2.4.1.1 Ghana shall NOT authorise MOs obtained from the unconditional mitigation programmes in Ghana's updated NDC for 2021-2025 listed in section 3.4.3. of this framework document and referred to as the red list.
- 2.4.1.2 MOs generated from unconditional mitigation programmes are considered low-hanging fruits that can contribute to local, sustainable development benefits and shall NOT be considered "additional to Ghana's NDC".
- 2.4.1.3 Such MOs shall be achieved anyways without support from Article 6.2 cooperative approach due to the following:
- 2.4.1.3.1 Partial or full funding for implementing the unconditional NDC mitigation activities has been secured as of November 2021.
- 2.4.1.3.2 The marginal abatement cost of the unconditional NDC measures is positively low compared to the conditional measures, which are faced with the market, regulatory and technological barriers and are unlikely to receive Government support to implement them.
- 2.4.1.3.3 However, the unconditional mitigation programmes are eligible to generate Verified Emission Credits (VERs) NOT seeking Corresponding Adjustment under voluntary crediting schemes.
- 2.4.1.3.4 Thus, Ghana shall ONLY authorise MOs from the conditional NDCs mitigation programmes as they may otherwise not be implemented. Authorising the conditional NDC shall prevent over-crediting relative to the NDC target.
- 2.4.1.3.5 Ghana may grant authorisation to MOs created from mitigation activities outside the NDC so far as the avoided emissions/removals attributed to the activity are included in the latest national greenhouse gas inventory report and agreed to by the participating Parties.
- 2.4.1.3.6 To further reduce the risk of over-crediting MOs upon its NDC target, for every 1000 MOs, Ghana shall authorise 990 MO units and reserve the remaining 10 MO units in a national buffer account following the procedures as part of [schedule 8](#) of this framework document.
- 2.4.1.3.7 Ghana shall use the reserved 1% of issued MOs, which translates to 10 out of every 1000, in the national buffer account to shore up the risk of overselling against the NDC target or contribute overall mitigation of global emissions. Ghana will issue an annual public notification on the use of total reserve units.
- 2.4.1.4 Ghana's authorisation will be contingent on the sustainable development requirements specified for each mitigation activity in [schedule 3](#).
- 2.4.1.5 Ghana shall apply the corresponding adjustment to all authorised MOs resulting from any eligible mitigation activity outside the red list for first transfer towards NDC, IMP or OMPs as contained in Decision 2/CMA 3 on guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.

2.4.2 Timing of Authorisation

- 2.4.2.1 Ghana understands that any participating Party in Article 6.2 cooperative approach can choose to authorise MOs either at the stage of registration of mitigation activity, issuance of MOs, the first transfer of MOs or the point of use of ITMOs for the purpose of which it was created.
- 2.4.2.2 Ghana shall issue a **letter of authorisation** to cover MOs from any eligible mitigation activity before registration based on the information provided in the mitigation activity design document and the Independent Entity's validation report in line with the procedures specified in section 2.4.
- 2.4.2.3 The authorisation letter shall be granted to the MOs created in 2021 up to 2030 from eligible mitigation activities covering Ghana's NDC implementation period from 30th November 2021 to 31st December 2030.
- 2.4.2.4 The starting year of the authorisation letter shall ONLY be within the NDC implementation period from 30th November 2021 to 31st December 2030.
- 2.4.2.5 When the ending year of the letter of authorisation goes beyond 2030, MOs arising over that period shall NOT be carried over to the second NDC period. Such MOs shall be adjusted on the first NDC target, which spans up to 2030.
- 2.4.2.6 Ghana's letter of authorisation granted to a mitigation activity shall apply to the crediting period of the same as specified below for different activity categories:
 - 2.4.2.6.1 The first letter of authorisation for MOs arising from non-forestry mitigation activities shall last for a maximum of nine years in the first crediting period.
 - 2.4.2.6.2 The first letter of authorisation for MOs arising from forest mitigation activities shall last for a maximum of 10 years in the first crediting period.
 - 2.4.2.6.3 The first letter of authorisation for MOs arising from all small-scale mitigation activities shall last seven years in the first crediting period.

2.4.3 Granting pre-authorisation to mitigation activities in a whitelist

- 2.4.3.1 Ghana approved the mitigation activities in the whitelist in section 2.4 of this framework document as "automatically additional" to Ghana's NDC baselines.
- 2.4.3.2 Pre-authorisation for each eligible mitigation activity will be provided through a Letter of Assurance issued by the Carbon Market Office (CMO) at the request of the activity developer.
- 2.4.3.3 The requirements for the Carbon Market Office to issue a Letter of Assurance for each mitigation activity are:
 - 2.4.3.3.1 The proposed activity must satisfactorily demonstrate the requirements for environmental integrity and sustainable development as required by this framework.
 - 2.4.3.3.2 The validation is according to the standards per the requirements set out in this framework.

- 2.4.3.3.3 Must be part of the whitelist of eligible mitigation activities.
- 2.4.3.3.4 Each eligible mitigation activity outside the whitelist must demonstrate financial and technical additionality to the NDC baselines.

2.4.4 Letter of Authorisation

- 2.4.4.1 Ghana shall authorise MOs arising from any eligible mitigation activity in the framework document for Article 6.2 cooperative approach for transfer to a participating acquiring Party toward NDC, IMP or OMP, provided that its use occurs towards the same NDC period in which it was generated and shall not be applied for Ghana's NDC.
- 2.4.4.2 Additionally, Ghana will authorise MOs from eligible mitigation activity under a cooperative approach and may be used for Overall Mitigation of Global Emission (OMGE) cancellation in section 2.9.1 of this document.
- 2.4.4.3 Authorisation of MOs will follow the steps in [schedule 10](#) and the sustainable development requirements specified for each mitigation activity in [schedule 3](#).
- 2.4.4.4 Each activity developer shall apply to the Carbon Market Office for a letter of authorisation for MOs from eligible mitigation activity. The LOA will contain elements in template 6.1.13 of this framework.
- 2.4.4.5 The Carbon Market Office has established the conditions for granting LOA to activity developers that apply to it per the procedure in [schedule 10](#) of this framework.
- 2.4.4.6 Any letter of authorisation granted by the Carbon Market Office regarding an authorised mitigation activity will be published and be made publicly available on the website of the Carbon Market Office and summarised into an "Authorisation Statement".
- 2.4.4.7 Activity seeking to generate authorised MOs from eligible mitigation activities shall require additional LOA for each mitigation activity specifying the authorised ITMOs generated from each mitigation activity for use towards NDC or IMP, or OMP by the Paris Agreement rules.
- 2.4.4.8 Once Ghana issues LOA to cover an authorised MO, the requirements in the LOA shall be binding until the authorisation elapses unless an unforeseeable circumstance prevents Ghana or the activity developer or participating acquiring Country from fulfilling the terms and conditions of the LOA.
- 2.4.4.9 The LOA may be modified through a supplement to the original LOA to allow for an upward scale of mitigation activity to achieve higher mitigation ambition over the crediting period.
- 2.4.4.10 In an exceptional circumstance, either under a force majeure or for commercial restructuring, the LOA may be transferable to an alternate contact point in respect of the same mitigation activity seeking to generate authorised MOs to continue to fulfil the terms of the LOA.
- 2.4.4.11 In the event of a transfer of LOA, the Carbon Market Office would need to be involved in the communications to ensure validity and help facilitate the transfer.

2.5 Issuance and Transfer of ITMOs

2.5.1 Pre-requisite for creating MOs

2.5.1.1 All MOs created in Ghana must satisfy the requirements as set out in [schedule 10](#) of this framework.

2.5.1.2 MOs authorise under this framework will be monitored and verified against the following requirements before their issuance and transfer:

- Complete monitoring reports as per authorise monitoring plan.
- Verification of monitoring reports by an eligible independent entity.
- Consistency of mitigation outcomes with conditions of the authorisation.
- An activity developer confirms that the ITMOs have not previously been issued under any other national or international standards.
- No evidence of discrepancy with the provisions on environmental integrity and sustainable development set out in the framework.
- Positive examination of the verification report and the sustainable development requirements specified for each mitigation activity in this framework.
- Payment of the necessary fees as determined by Ghana.

2.5.2 Creation of MOs

2.5.2.1 MOs shall be created per the procedures in [schedule 8](#), step 10 of section 5.1.7 and section 6.1.19 of this framework.

2.5.2.2 MOs can be created either on the GCR hosted by the carbon market office or international registries managed under carbon crediting standards, commercial companies and co-shared registries recognised in this framework.

2.5.2.3 MOs created outside the GCR and assigned to a mitigation activity being implemented in Ghana under this framework must be updated in the account of the MAP on Ghana's national registry. Such MOs generated from the said mitigation activity will attract applicable fees for the period listed in the GCR.

2.5.2.4 MOs created on the GCR shall have unique serial numbers issued per block structure, including at least information identifying Ghana, year of mitigation outcomes, type of mitigation activity, and such other information and format as may be required under chapter II 4a-f of the Annex to Decision 2/CMA3 as set in [schedule 10](#) of this framework.

2.5.2.5 MOs generated from mitigation activities implemented in another jurisdiction can create on the GCR as all the pre-conditions set out in this under schedule 10 are met.

2.5.2.6 Ghana will apply corresponding adjustments required in respect of any ITMOs that will be part of Article 6.2 cooperative approach agreed upon with one or more participating Parties.

2.5.3 Registry and Tracking

- 2.5.3.1 Ghana established the GCR²⁰ to facilitate this framework's objectives and comply with its obligations under the guidance of Chapter VI. paragraph 29 of Article 6.2 of the Paris Agreement) and any requirements in a bilateral agreement Ghana has signed with a participating Party.
- 2.5.3.2 The GCR shall function according to the operational modalities in [schedule 10](#) of this framework as may apply to mitigation activities being implemented in Ghana or other countries and seeking to generate authorised MOs or the listing of offset credits.
- 2.5.3.3 Any activity developer aiming to create an authorised MO from an eligible mitigation activity shall be entitled to an account and Mitigation Activity Identification Number (MID) in the GCR.
- 2.5.3.4 The activity developer must follow the procedures in section 5.1.6 and step 1 in section 5.1.7 of this framework to request the Carbon Market Office to open a digital account and obtain MID for each mitigation activity on the GCR.
- 2.5.3.5 Any project owner that aims to implement a voluntary carbon market project in Ghana must follow the procedure in [schedule 5](#), section 5.1.6 or step 1 in sections 5.1.7 and section 6.1.3 to maintain a listing account and project identification number regarding the project as part of the process for obtaining formal recognition to each project.

²⁰ <http://cmo.epa.gov.gh/>

2.6 Corresponding Adjustment and Reporting

2.6.1 Ghana specifies that corresponding adjustments and reporting will be done per the requirements in Chapter III A-D of the Annex to Decision 2/CMA.3 for all ITMOs.

2.6.2 Corresponding Adjustment

2.6.2.1 **Corresponding adjustments** shall be applied for anthropogenic emissions by sources and removals by sinks covered by Ghana's NDC through subtractions for all ITMOs transferred for use toward NDC, IMP or OMP in the national greenhouse gas inventory.

2.6.2.2 When Ghana **first transfers ITMOs** from emission reductions and removals that are included in the conditional NDC programmes or outside the scope of the NDC as agreed to by the participating Parties, it shall apply corresponding adjustments consistently with the Article 6.2 guidance in Chapter III A-C of the Annex to Decision 2/CMA 3.

2.6.2.3 Ghana has a **single-year NDC target** and, as a result, shall calculate the **average annual ITMOs** amount first transferred over the mitigation activity crediting period by taking the cumulative amount of ITMOs and dividing by the number of elapsed years in the crediting period and annually applying corresponding indicative adjustments equal to this average amount for each year in the crediting period, and applying corresponding adjustment equal to this average amount in a given year, resulting in an **emissions balance** as referred to in paragraph 77(d)(ii) of the annexe to decision 18/CMA.1.

2.6.2.4 Ghana shall apply **corresponding adjustments** to the anthropogenic emissions by sources and removals by sinks from the sectors and GHGs covered by its latest NDC consistent section III A-C of Annexe to Decision 2/CMA3 to all authorised ITMOs.

2.6.2.4.1 Adding the quantity of ITMOs authorised and first transferred for the calendar year in which the mitigation outcomes occurred. Subtracting the quantity of ITMOs for the calendar year in which the acquired ITMOs are used towards achieving the NDC, ensuring that the ITMOs are used within the same NDC implementation period as and when they occur.

2.6.2.5 Ghana shall impose a **corresponding adjustment fee** on each authorised MOs per the guidance in section 2.8 to cover the cost associated with creating, transferring and reporting transferable mitigation outcomes.

2.6.2.6 Ghana shall adopt additional modalities for using the corresponding adjustment fee revenues to create additional mitigation outcomes.

2.6.3 Reporting

2.6.3.1 Ghana will report under Article 13 of the Paris Agreement and with respect to chapter IV.A-C of Annex to Decision 2/CMA.3:

2.6.3.2 Article 6.2 Initial Report

2.6.3.2.1 Ghana shall submit an **Article 6.2 Initial Report (AIR)** no later than the authorisation of ITMOs from a cooperative approach or, where practical, in conjunction with the next Biennial Transparency Report (BTR) due according to decision 18/CMA.1 for the period of NDC implementation, consistent with chapter IV. Paragraphs 18 and 19 of the Annex to Decision 2/CMA.3.

2.6.3.2.2 For each A6.2 cooperative approach for which Ghana is a participating Party, Ghana shall prepare an AIR containing elements elaborated in Chapter IV. A paragraph 18 (a-h) of the Annex to Decision 2/CMA.3 on applicable information to all cooperative approaches in Ghana.

2.6.3.2.3 For each further cooperative approach to which Ghana is Party, it shall submit the information referred to in paragraph 18(g-i) in an **Updated Initial Report (UIR)** and include it in the next BTR, consistent with chapter IV.A paragraph 19 and for inclusion in the centralised accounting and reporting platform referred to in chapter VI.C.

2.6.3.2.4 The Article 6.2 initial report shall be prepared based on the outline for the initial report and the updated initial report referred to in decision 2/CMA.3, annexe, chapter IV. A adopted by CMA4 during COP27 and per the elements in section 2.6.3.2 and section 6.1.15 of this framework document.

2.6.3.3 Annual Information

2.2.5.3 In line with chapter IV.B (a-b) of the Annex to Decision 2/CMA.3, Ghana will **annually submit to the Paris Agreement** a quantitative report in an electronic format for recording in the **Article 6 database**, uniquely identifying information, including references to the respective authorisation, monitoring and verification reports on:

- Year mitigation occurred, sectors, mitigation activity type, and unique identifiers.
- Authorisation of ITMOs for use towards the achievement of NDC.
- Authorisation of ITMOs for use towards IMP or OMP, or OMGE.
- First transfers, transfers, acquisitions, holdings, cancellations, voluntary cancellation, voluntary cancellation of ITMOs towards overall mitigation in global emissions and use towards NDCs.
- All offset credits are listed on the GCR or any other international registry.

2.2.5.4 Ghana shall prepare the annual information using the agreed electronic format referred to in decision 2/CMA.3 annexe, chapter IV.B adopted by CMA4 during COP27 and in line with section 2.6.3.3 and section 6.1.24 of this framework.

2.6.3.4 Regular Information

- 2.6.3.4.1 Ghana shall include regular information on Article 6.2 transactions as an annexe to its BTR submitted to the UNFCCC Secretariat per paragraph 10(b) of the annexe to decision 18/CMA.1 and no later than 31 December of the relevant year.
- 2.6.3.4.2 In each of its BTRs submitted during the NDC period, emission balances affecting the ITMOs transferred or used towards its NDC and qualitative information on any cooperative approaches entered under this framework shall be reported, including information on the provisions for ensuring environmental integrity and promoting sustainable development established under this framework.
- 2.6.3.4.3 Ghana's regular information provided in the Annex to the BTR shall be consistent with the requisite elements concerning Ghana's participation in Article 6.2 cooperative approaches elaborated in chapter IV.C of the Annex to Decision 2/CMA.3.
- 2.6.3.4.4 The RI shall be prepared according to the outline for annexe 4 (information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in the decision 2/CMA.3, annexe, chapter IV.C, paragraph 21-22 adopted by CMA4 during COP27 and in accordance with the elements in section 2.6.3.4 and section 6.1.25 of this framework document.

2.7 Institutions and Appeals

2.7.1 Institutions involved in the A6.2 Cooperative Approaches

- 2.7.1.1 In Ghana, the Ministry of Environment, Science, Technology, and Innovation coordinates the implementation of the NDC and shall work with the Environmental Protection Agency to host the Carbon Market Office as the Designated National Authority for Article 6.
- 2.7.1.2 The Carbon Market Office (CMO) will support the work of the Carbon Market Inter-Ministerial Committee (CM -IMC), Carbon Market Committee (CMM), and Carbon Market Technical Advisory Committee (CM -TAC) to oversee the coordination, approval, rulemaking, and technical advice functions relating to carbon market engagements.
- 2.7.1.3 As lead institutions, the MESTI and the EPA will collaborate with key sectors, the private sector, and development partners to implement this framework through the Carbon Market Office.
- 2.7.1.4 The implementation entities referred to under section 2.7.1.2 shall have the functions in section 4.2 of this framework document.

2.7.2 Grievances and Appeals

- 2.7.2.1 The process for complaints and appeals will follow the independent redress mechanism established by the Carbon Market Committee as part of the function in Table 5 of this framework document.

2.8 Administrative and Corresponding Adjustment Fees

2.8.1 Terms and conditions

- 2.8.1.1 All fees shall be charged on the issuance of MOs at ex-post except for the activity participant application fee, which is a one-time ex-ante payment.
- 2.8.1.2 The mitigation activity participant application fee shall be reviewed every two years per the review of this framework.
- 2.8.1.3 All ex-post charges on the issuance of MOs shall remain unchanged over the crediting period unless the activity experiences material variations from the terms of the authorisation.

2.8.2 Mitigation Activity Participant Application or Entity Application Fees

- 2.8.2.1 **Mitigation Activity Participant (MAP)** seeking to create a **MAP Account to acquire MID** on the GCR or obtain a **Letter of Intent (LOI)** shall pay a one-time fee upon submission of a completed mitigation activity participant application form in section 6.1.3.
- 2.8.2.2 A **service provider, carbon credit broker, or validation/verification entity aiming to receive a Letter of Identification (LOD) and Unique Identification Number (UIN)** shall pay a one-time fee upon submission of a completed entity application form in section 6.1.3.
- 2.8.2.3 MAPs must submit the completed form in section 6.1.3 with all the relevant attachments to receive a MAP Account with log-in credentials and upon the one-time payment of **application fees** to receive MID for a mitigation activity.
- 2.8.2.4 Any activity developer or VCM project developer with an existing MAP account on the GCR as per 2.8.2.2, seeking to obtain subsequent or additional MIDs for new mitigation activities must pay MID allocation fees as per [schedule 11](#).
- 2.8.2.5 Service providers, carbon credit brokers, or validation/verification entities must submit the completed form in section 6.1.3 with all relevant attachments to receive a LOD with a UIN for listing on the GCR upon payment of the application fee as per [schedule 11](#).

2.8.3 Corresponding Adjustment Fee

- 2.8.3.1 Ghana shall impose a **corresponding adjustment fee** on all eligible mitigation activities seeking to create authorised MOs for the corresponding adjustment in Ghana and transfer the same to the acquiring participating Party.
- 2.8.3.2 The corresponding adjustment fee shall also be applied to any mitigation activity implemented within Ghana to create MOs on the GCR or any registry under international crediting standards according to the guidance in section 2.8 of this framework.
- 2.8.3.3 The appropriate corresponding adjustment fee level shall be communicated to the activity developer in the authorisation letter. **The fee level shall NOT be changed over the crediting period** of the mitigation activity.
- 2.8.3.4 The fee level for MOs created from mitigation activities outside the NDC shall be subjected to negotiations to reflect the marginal abatement cost adjusted over the crediting period
- 2.8.3.5 Ghana shall use the corresponding adjustment proceeds to raise ambition beyond the NDC and cover the administrative cost of creating and reporting transferable mitigation outcomes.
- 2.8.3.6 Ghana shall **use up to 10% of the corresponding adjustment fee proceeds to cover the administrative cost for creating and reporting** transferable mitigation outcomes.
- 2.8.3.7 The remaining **90% of the corresponding adjustment fee proceeds shall be directed into a mitigation ambition fund to support additional mitigation actions** outside the NDC.
- 2.8.3.8 For all mitigation activities seeking to create authorised MOs on the GCR or a registry linked to an International Crediting Standards (ICS), the Carbon Market Office shall charge a corresponding adjustment fee per [schedule 11](#).

2.8.4 Mitigation Ambition Fund

- 2.8.4.1 Ghana shall direct the proceeds corresponding adjustment fee into an established Mitigation Ambition Fund (MAF) to finance the implementation of additional mitigation activities to raise mitigation ambition in Ghana.
- 2.8.4.2 The additional mitigation activities shall cover mitigation activities linked to the emissions/removals in the remaining 12% (~ 9 MtCO₂eq) of the national emission not covered in the NDC, as well as the additional 15 MtCO₂eq of the conditional absolute mitigation target.
- 2.8.4.3 MAF shall leverage scale-up investments into new and additional mitigation activities that would otherwise not be implemented.
- 2.8.4.4 The Carbon Market Office shall develop an additional document to elaborate on the formula, management, and modalities to govern the disbursement and investment of the proceeds from the corresponding adjustment fee from the mitigation ambition fund into priority mitigation activity toward meeting the NDC from the sectors.

2.8.5 Listing fees

- 2.8.5.1 For each mitigation activity aiming to receive authorised ITMOs for transfer through the GCR and reporting, as required in this framework document, the Carbon Market Office shall apply a listing fee on a retainer basis of the mitigation activity per [schedule 11](#).
- 2.8.5.2 The listing fee shall cover the administrative expenses of the Carbon Market Office for delivering authorisation, registration, issuance and transfer services and the maintenance cost for effectively running the registry system.
- 2.8.5.3 Aside from the cost of opening the MID account on the GCR, Ghana will **NOT charge any annual registry account holding fee** entitled to the GCR from 2022 to 2024.
- 2.8.5.4 For all voluntary carbon market project developers that have created mitigation activity participant accounts and mitigation activity identification on the GCR and seeking **formal recognition** in line with the processes outlined in [schedule 5](#) of this framework document.
- 2.8.5.5 The Carbon Market Office shall apply a listing fee on a retainer basis for the mitigation activity according to the steps in section 5.1.6 and [schedule 11](#) of this framework.

2.8.6 Summary of fees for mitigation activity participants and voluntary carbon market project developers

- 2.8.6.1 The summary of the fee and charges applicable to mitigation activity participants and the carbon market project developers are in Table 2.

Table 2: Summary of applicable fees

Mitigation Outcome Type	ITMO for NDC	ITMO for IMP	ITMO for OMP	ITMO as OMGE	Offset credits
Authorisation Request	Yes	Yes	Yes	Yes	LOE
The objective for listing on GCR	CA	CA	CA	CA	FOR
Registration/Issuance on GCR or ICS registry	Yes	Yes	Yes	Yes	Yes
Transfers on GCR	Yes	Yes	Yes	Yes	No
Initial Report by Carbon Market Office	Yes	Yes	Yes	Yes	No
Annual Report by Carbon Market Office	Yes	Yes	Yes	Yes	Yes
Regular Report by Carbon Market Office	Yes	Yes	Yes	Yes	Yes
MAP Application Fee (\$1000/ \$500/ \$300)	Yes	Yes	Yes	Yes	Yes
MID Application Fee (\$500/ \$250/ \$150)	Yes	Yes	Yes	Yes	Yes
Listing fee (\$/unit of ITMO) on GCR	Yes	Yes	Yes	Yes	Yes
CAF (\$5 to \$3/ unit of ITMO)	Yes	Yes	Yes	Yes	No

2.9 Ambition in Mitigation and Adaptation

2.9.1 Ambition in Mitigation

- 2.9.1.1 Ghana will collaborate with any participating acquiring Party to make it possible for those who so wish to ensure that for each transaction, a share of ITMOs is cancelled to contribute to the **Overall Mitigation of Global Emissions (OMGE)**.
- 2.9.1.2 Ghana does NOT foresee cancelling ITMOs to contribute to OMGE on its own over the NDC implementation period, as doing so will increase the total NDC implementation cost.
- 2.9.1.3 When Ghana is collaborating with a participating acquiring Party to cancel ITMOs, the following requirements shall apply:
 - 2.9.1.3.1 Establish a well-laid-out financial arrangement for meeting the cost of ITMOs for OMGE within the conditional NDC and outside the scope of Ghana's NDC.
 - 2.9.1.3.2 Only mitigation activities in Ghana's conditional NDC and those outside the NDC are eligible to create authorised ITMOs for cancellation as a contribution to OMGE within the implementation period.
 - 2.9.1.3.3 Authorised ITMOs for OMGE generated from eligible mitigation activities shall be included in the national greenhouses inventory and NDC accounting system to apply the corresponding adjustment.

2.9.2 Adaptation

- 2.9.2.1 To meet adaptation costs in Ghana, the acquiring participating Party will assist Ghana with a **share of proceeds levied from any ITMO transfer and reserved as a contribution to adaptation** in Ghana as the originating country.
- 2.9.2.2 Carbon Market Office and the acquiring participating Party shall resolve all practical matters toward ensuring that the share of proceeds of any ITMO transfer that shall be reserved as a contribution to adaptation as well as the recipient of such proceeds meet the following requirements:
 - 2.9.2.2.1 The share of proceeds will be discussed with the participating acquiring Party and applied to the mitigation activities.
 - 2.9.2.2.2 Pre-agreed rates of share of proceeds are reserved as a contribution to adaptation.
 - 2.9.2.2.3 Determining model for raising the share of proceeds for adaptation (e.g., All-in-one-fee option, ITMOs banking option, cash disbursement option).
 - 2.9.2.2.4 Transparency in the consideration and selection of disbursement channel meets at least the standards set by international vertical funds.
 - 2.9.2.2.5 Consistency with Ghana's priority adaptation finance options identified in the NDC, National Adaptation Plan (NAPs) and the Ghana Green Climate Fund (GCF) Country Programme.

Part 3: Technical Information

3 Technical Schedules

3.1 Schedule 1: Definition of Terms and Abbreviations

3.1.1 The following concepts, terminologies and abbreviations used in this framework shall have the meaning provided in Table 3.

Table 3: Definitions of the meaning of terms used in the framework

Terms/ Abbreviations	Definitions
Carbon Market Committee	The Governing Committee (referred to as CMC) was established under this framework to develop and approve rules for Article 6.2 transactions. The CMC functions and membership are the same as the responsibilities in Table 5.
Carbon Market Inter-Ministerial Committee	A high-level committee (referred to as CM-IMC) was established under this framework to play supervisory and oversight roles in Ghana Article 6 engagements. The Article 6 IMC functions are the same as the responsibilities in Table 5.
Carbon Market Office	A Secretariat (referred to as CMO) is set up under this framework to provide policy support, implement the rules and requirements, including authorisation, corresponding adjustment and reporting for Article 6.2 transactions, support mitigation activity sourcing and development, and Registry services. The functions of the Carbon Market Office are the same as the responsibilities in Table 5.
Carbon Market Technical Committee	The Technical Advisory Committee (referred to as CM-TAC) was established under this framework to provide technical advice to Article 6 IMC and A6.COM on the same responsibilities listed in Table 5.
Article 6.2 Initial Report	A report (referred to as AIR) is prepared for submission to the Paris Agreement before authorising ITMOs by an Article 6.2 participating Party in compliance with Chapter IV.A paragraphs 18 and 19 of Decision 2/CMA.3 use the AIR template in paragraph 6.1.14 of this framework document.
Acquiring participating Party	Party or country, and any non-state actor (i.e., company or business entity) operating within the jurisdiction of the acquiring participating Party, or mandated acquiring participating Party, on its own, intending to obtain ITMO from a mitigation activity generated in the transferring country.
Additionality	Prove mitigation activity will not have been implemented without participating in Article 6.2 cooperative approach.
Annual registry account holding fee	An annual fee is charged by the Registry for maintaining an account listed or held on the registry.
Grievance redress and appeals sub-committee	A standing sub-committee of the A6.IMC is mandated to hear and decide on appeals arising from decisions of the Carbon Market Office or any mandated entity under this framework within the scope of its terms of reference.
Article 6.2 Guidance	Relevant decisions of the CMA 3 at COP26 guiding cooperative approaches are referred to in Article 6.2 of the Paris Agreement and subsequently amended from time to time.

Article 6.2 Registration	The formal acceptance and listing of a mitigation activity as an eligible activity for this framework by the Carbon Market Office, published in English and made publicly available on the website of the Carbon Market Office.
Article 6.4 ER	Units issued according to the Article 6.4 Mechanism that is equal to one tCO ₂ e (tonnes of carbon dioxide equivalent), calculated under the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA, or such other metrics adopted by the CMA under the Article 6.4 Mechanism Rules.
Article 6.4 Mechanism	The mechanism that is referred to in Article 6, paragraph 4 of the Paris Agreement has been operationalised according to the relevant decisions of the CMA and subsequently amended from time to time.
Authorisation of ITMOs	The same meaning is given to the term in Article 6, paragraph 3 of the Paris Agreement.
Biennial Transparency Report	Same meaning as in Decision 18/CMA.1.
Carbon Credit Brokers	An entity (private company or public organisation) identified in this framework document to undertake trading (buying and selling) of carbon credits or emission reductions arising from the eligible mitigation activity or voluntary carbon market project.
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
Contact point	Entity recognised in this framework to serve as the communication point between the Carbon Market Office and the activity developer.
Co-contact point	More than one entity is nominated in an official letter as the primary contact point and alternate contact in respect of the creation of transferrable ITMOs arising from an eligible mitigation activity.
Cooperative Approach	The same has the meaning given to this term under Article 6 paragraph 2 of the Paris Agreement Rules and explained as the arrangements outlined in a bilateral agreement as agreed to and adopted by Ghana and another Paris Agreement Party under Article 6.2 of the Paris Agreement.
Corresponding Adjustment Fees	Cost (referred to as CA fee) is applied to any mitigation activity implemented in Ghana to create ITMOs on the GCR or any other registry under international crediting standards to compensate for the opportunity and marginal costs associated with transfers and reporting of ITMOs.
Corresponding Adjustment	Also referred to as CA has the same meaning as the term in the Paris Agreement Rules.
Emission Balance	It is the overall difference between the estimated greenhouse gas emissions produced and the emissions reduction achieved or taken out of the atmosphere
Entities	Local or international companies or businesses provide services to mitigation activity participants on activity sourcing, conducting feasibility and development of activities, validation, and verification, offering financial, monitoring and registry services, and carbon credit brokers (buying and selling).
Environmental Integrity	Ensuring that engagement in Article 6.2 cooperative approach involving the authorisation and transfer ITMOs to an acquiring participating Party leads to a decrease in global GHG emissions as compared to business-as-usual scenarios but does not result in additional increases in the global emission reduction targets

First Transfer	Internationally Transferred Mitigation Outcome authorised for use towards the achievement of an NDC. The first international transfer of the Mitigation Outcome, or Other International Mitigation Purposes: (i) the Authorisation, (ii) the Issuance, or (iii) the use or cancellation of the Mitigation Outcome, as specified by the authorising party.
Formal Recognition	An official acknowledgement and endorsement by the Carbon Market Office to voluntary carbon market projects seeking to generate offset credit for voluntary obligations.
Ghana Carbon Registry	An online system that hosts GHG mitigation activities is accepted and approved under this framework. It can facilitate listing and registering mitigation activities and VCM projects, provide records of all ITMOs activities and ITMOs issued and provide public access to all ITMO activities and ITMOs information.
Greenhouse Gas	Any carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and any other halocarbons subject to the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories as published by and updated from time to time by the IPCC. When the update leads to changes in the Global Warming Potential (GWP) and is adopted by the UNFCCC, new activity developers will use the revised published GWP.
Identification of Entity	Official permission by Carbon Market Office to allow an entity to undertake specific activities after obtaining the requisite approvals.
International Crediting Standard	An internationally recognised set of certification rules and requirements to enable validation and verification of mitigation outcomes generated by an activity, including CDM, Gold Standard, Verra, ISO-14064, or other standards that the parties agree on, is an applicable standard.
International Registry	The registry is implemented by the UNFCCC Secretariat for parties that do not have access to a registry.
Internationally Transferred Mitigation Outcomes	A real, additional, and verified reduction in GHG emissions or removal of GHGs from the atmosphere, measured in tCO ₂ eq and representing one tCO ₂ eq per methodologies approved under the Paris Agreement Rules and generated by a specific Mitigation Activity from 2021 onwards.
Issuance	The issuance by the Carbon Market Office of a specified quantity of mitigation outcomes in the form of a unit or other uniquely identifiable unit of measure into the Ghana Carbon Registry account or registry linked to recognised international carbon standards in this framework document.
Letter of Assurance	A letter of Assurance (referred to as LA) is issued by the Carbon Market Office based on a request for pre-authorisation for a mitigation activity from the whitelist.
Letter of Authorisation	The same meaning is given to it under the obligation section and section 2.4.4 of this framework document.
Letter of Endorsement	The letter through which the Carbon Market Office indicates the recognition of a mitigation activity and its link to the host country's NDC but does not commit the host country to the corresponding adjustment. Letter of Endorsement is expected to accept the claim that the mitigation activity, or units, contributes to the financing or implementation of the host country's NDC.
Letter of Identification	An official letter issued by the Carbon Market Office to a VCM project developer bearing a unique identification number.

Letter of Intent	A letter issued by the Carbon Market Office to mitigation activity developers seeking to design and implement mitigation activity that aligns with the NDC, SDG and safeguard requirements in this framework.
Listing Account	An account was assigned to a voluntary carbon market project on the GCR by the Carbon Market Office.
Listing Fee	Fee (referred to as LF) charged by the Carbon Market Office for registry services provided to the activity developers and VCM project developers.
Methodology	Methodologies, tools, methodological guidelines or protocols used to quantify the mitigation outcomes generated by the mitigation activity approved under any international crediting standard listed by the Carbon Market Office.
Mitigation Activity	Projects or programmes that are implemented generate mitigation outcomes
Mitigation Activity Design Document	Detailed documentation describing the mitigation activity in line with the international crediting standards under which the mitigation activity has been developed.
Mitigation Activity Identification Number	A unique identity number (referred to as MID) on the GCR allocated to a mitigation activity by the MAP
Mitigation Activity Participant	The same meaning is given to the term in Section 2.3.1 of this framework.
Mitigation Activity Participant or Entity Application Fees	Mandatory service charge to be paid by activity developer or VCM project developer seeking to create MAP Account and MID on the GCR and/or obtain a letter of intent or service providers or carbon credit brokers or validation/verification entities hoping to receive a letter of Identification and unique identification number after completing the mitigation activity participant or entity application form.
Mitigation Outcome Sinking Fund	A fund established or designated to receive all corresponding adjustment-related payments to finance additional mitigation activities to meet Ghana's NDCs and costs associated with authorisation, transfers, and reporting of ITMOs in Ghana
National Buffer Account	A national sub-account was created in the management account on the GCR to hold ITMOs retained from the formulae of 1 unit of every 100 units of ITMOs to reduce the risk of over-crediting relative to the NDC.
Designated National Authority for Article 6	The designated national authority of Ghana for Article 6.2, Article 6.4 and 6.8 of the Paris Agreement has been formally designated and registered with the UN Climate Change Secretariat as required by the Guidance under Article 6.
Nationally Determined Contribution	The Nationally Determined Contribution of a Paris Agreement Party, as prepared, communicated and maintained from time to time per Article 4.2 of the Paris Agreement and Decision 4/CMA.1.
NDC Period	The year within which a specific NDC is implemented from 2021 to 31 st December 2030
International Mitigation Purposes	Also referred to as IMP in this framework document and has the same meaning as defined in the UNFCCC Decision 2/CMA.3 and implied to include Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) for international aviation

Other Mitigation Purposes	Also referred to as OMP in this framework document and has the same meaning as defined in the UNFCCC Decision 2/CMA.3 and implied to include voluntary carbon commitment.
Overall Mitigation Global Emission	Reductions in global GHG emissions through carbon markets when the buying or selling Party does not use reductions to achieve its own NDC or international mitigation goals.
Paris Agreement	The agreement was adopted by the parties to the UNFCCC at its 21 st meeting in Paris and reflected in Decision 1/CP.21.
Paris Agreement Party	A country that is a signatory to the Paris Agreement and has deposited its instrument of ratification, acceptance, approval, or accession to the Secretary-General of the United Nations in the capacity of the depository of the Paris Agreement.
Participating Acquiring Party	Paris Agreement Party or a non-state party within the Paris Agreement Party that intends to voluntarily engage in Article 6.2 cooperative approaches as a transferring or acquiring country
Positive Examination	Determination by Ghana or the Acquiring participating Party that the ITMOs generated have been verified and deemed compliant with the sustainable development requirements for each mitigation activity.
Project Identification Number	Also referred to as PIN, it is an exclusive number created and assigned to a voluntary carbon market project in Ghana seeking to operate an account on the GCR.
Red list	The list of unconditional NDC mitigation measures that are not eligible to generate ITMOs for authorisation and transfer.
Secretariat	The secretariat to the UNFCCC is appointed at the secretariat to the CMA according to Article 17 of the Paris Agreement.
Service Providers	Also referred to as SP in this document, include entities seeking to provide services to mitigation activity developers or VCM project owners, including undertaking activity feasibility, development and monitoring services.
Share of Proceeds	Also referred to as SOP, is the contribution to adaptation and its modalities agreed to by Ghana and the acquiring participating Party
Sink	Any process, activity, or mechanism removes a GHG, an aerosol, or a GHG precursor from the atmosphere.
Sole contact points	one entity assigned in respect of the creation of transferrable ITMOs arising from an eligible mitigation activity and whose certified signature is sufficient to implement any instruction.
Small-scale mitigation activity	The Carbon Market Office duly recognises individual activity as a stand-alone project or an eligible component of a programme activity as a bundle. To avoid the risk of de-bundling, the Carbon Market Office shall determine the small-scale categorisation status of an activity and communicate to the participant through the letter of intent. The categorisation status will include grant-based small-scale activity, small-scale activity as a stand-alone project and small-scale activity as an eligible component of the programme activity.
Sustainable Development Tools	Internationally recognised tools, methods, and modalities enable assessment of the mitigation activity's contribution to sustainable development, including Gold Standard SDG impact tools, methods, and modalities or other standards that the Parties agree are applicable.
tCO ₂ eq	An amount of carbon dioxide emission measured in metric tons would cause the same integrated radiative forcing or temperature change, over

	a given time horizon, as an emitted amount of a GHG or a mixture of GHGs.
Transferring Country	A country where ITMOs from a mitigation activity is generated and authorised for transfer to an acquiring participating Party.
UNFCCC	United Nations Framework Convention on Climate Change is the parent treaty of the 1997 Kyoto Protocol and the Paris Agreement.
Unique Identification Number	Also referred to as UIN, it is an exclusive serial number created and assigned to a MAP seeking to open and operate an account on the GCR.
Updated Initial Report	Also referred to as UIR is this framework, an update of the AIR occasioned by additional authorisation of ITMOs under cooperative approaches in compliance with 18/CMA.1 Chapter IV.A paragraph 19. The UIR will be included in the centralized accounting and reporting platform referred to in chapter VI.C (Centralized accounting and reporting platform) by the UNFCCC Secretariat.
Validation	Validation per the Paris Agreement Rules and/or the rules of a Crediting Standard by a Validator that a Mitigation Activity meets the criteria set by the Crediting Standard and includes the process of independent evaluation of a Mitigation Activity Design Document per those rules. Validation has a corresponding meaning.
Validation Report	A written report prepared and issued by the Validator in respect of the Validation conducted, per the requirements of the Paris Agreement Rules and/or the rules of an International Crediting Standard.
Validator	An organisation or body designated by mutual agreement of the Parties and accredited or recognised under the Paris Agreement Rules and/or the rules of a Crediting Standard to carry out Validation of the Mitigation Activities according to those rules.
Verification	The periodic review and ex-post determination of a Verifier following the Paris Agreement Rules and/or the rules of an International Crediting Standard of the amount of Mitigation Outcome achieved by the Mitigation Activity in each monitoring period. Verified has a corresponding meaning.
Verification Report	A written report prepared and issued by the Verifier in respect of the Verification conducted, per the requirements of the Paris Agreement Rules and/or the rules of an International Crediting Standard.
Verifier	An organisation or body designated by mutual agreement of the Parties and accredited or recognised under the Paris Agreement Rules and/or the rules of a Crediting Standard and Methodology to carry out Verification of Mitigation Activities.
Voluntary Carbon Market	A market where private actors voluntarily buy and sell carbon credits that represent certified removals or reductions of greenhouse gases in the atmosphere
Whitelist	These activities or technologies are part of the 25 conditional mitigation programmes of action in Ghana's updated NDCs. These activities demonstrate technical and financial additionality.

3.2 Schedule 2 - Environmental Integrity Requirements

- 3.2.1 Ghana understands that achieving **Environmental Integrity (EI)** is an important goal for participating in Article 6.2 cooperative approaches. Environmental integrity will be ensured as long as Ghana's GHG emissions do not increase, consistent with the guidance in chapter III D, paragraph 17, of the Annex to Decision 2/CMA.3 due to transfers of ITMOs compared to the situation where such transfers did not occur.
- 3.2.2 [Schedule 2](#) outlines the approaches Ghana shall implement regarding Environmental Integrity requirements in the Annex to Decision 2/CMA 3 and any bilateral/plurilateral agreement of Article 6.2 cooperative approaches to which Ghana is a Party.
- 3.2.3 The starting point for ensuring Environmental Integrity is to assess **the stringency of Ghana's NDC**, involving determining whether the projected GHG emissions target is equal to or lower than expected under Business-as-Usual (BAU) conditions. Specifically:
- Ghana's 2019 base year GHG emissions of 58.8 MtCO_{2e} are projected to increase to 100 MtCO_{2e} along the BAU trajectory by 2030.
 - Ghana aims to implement 34 mitigation activities to achieve absolute emission reductions of 64 MtCO_{2e} by 2030. Out of the 34, nine unconditional mitigation activities are expected to lead to a 24.6 MtCO_{2e} emission reduction. An additional 25 conditional measures can be implemented to further achieve 39.4 MtCO_{2e}.
 - The unconditional target of 24.6 MtCO_{2e} will be achieved by the mitigation activities that the financial resources have secured to cover the full or partial cost of implementation, for which Ghana does not need external support. That shall **NOT authorise MOs from the unconditional NDCs** for transfer to participating Parties under this framework.
 - Ghana shall **authorise MOs generated from mitigation activities in the conditional NDC** to achieve part of the conditional target of 39.4 MtCO_{2eq} by 2030 as per 2.1.5.
 - Ghana shall apply the corresponding adjustment to all authorised MOs from eligible mitigation activities listed in this framework document to ensure environmental integrity.
- 3.2.4 Ghana may grant **authorisation to MOs created from mitigation activities outside the NDC** insofar as the emissions/removals attributed to the activity are included in the latest national greenhouse gas inventory report and agreed to by the participating Parties.
- 3.2.5 Before the issuance of authorised ITMOs, Ghana shall confirm through a **verification report, and the positive examination** elaborated in section 6.1.19 the environmental integrity of the ITMOs as described in the Paris Agreement Rules, especially as follow:
- 3.2.6 **No net increase in global emissions** within and between the NDC implementation period occurred achieved through:

- A robust and transparent governance arrangement for creating MOs.
- High quality of MOs is achieved through conservative reference levels; baselines set conservatively and below 'business as usual' emission projections, considering all existing policies and addressing uncertainties in quantification and potential leakage and;
- Minimising the risk of non-permanence of mitigation across several NDC periods and when reversals of emission removals occur, ensuring that these are addressed in full.

3.3 Schedule 3 – Sustainable Development

- 3.3.1 ITMOs for which Ghana authorises for transfer shall originate from mitigation activities that are consistent with and contribute to the **sustainable development objectives of Ghana** and the acquiring participating Party, including any respective strategies, policies, or long-term low greenhouse emission development strategies.
- 3.3.2 Each activity developer shall use the appropriate **Sustainable Development Tool** to identify and monitor sustainable development impacts delivered by the mitigation activity during validation and verification. Such Sustainable Development Tools may be included in International Crediting Standards recommended in this framework document. Suppose there is no Sustainable Development associated the methodology of International Crediting Standards. In that case, the activity developer can propose a new way of assessing and monitoring Sustainable Development for the said activity for Ghana's confirmation.
- 3.3.3 Such an activity developer aiming to implement an eligible mitigation activity under this framework shall, as applicable, acquire or demonstrate that it has obtained an Environmental Permit under the **Environmental Impact Assessment Legislation (LI, 1652, 1999)**²¹ as a way of safeguarding any negative social or environmental-related impacts caused by the activity, including on air and water quality, biodiversity, and worksite safety.
- 3.3.4 Additionally, the developer shall indicate the mitigation activity's environmental permit status as required under Environmental Impact Assessment Legislation (LI.1652, 1999) in the Mitigation Activity Participant or Entity Application Form in section 6.1.3 of this framework document.
- 3.3.5 Where applicable, the activity developer shall undertake **consultation** with local and otherwise affected stakeholders regarding sustainable development and an established independent grievance process that stakeholders may access.

²¹ <http://www.epa.gov.gh/epa/regulations>

3.4 Schedule 4 – Eligible Mitigation Activities

3.4.1 General eligibility of mitigation activities

- 3.4.1.1 All mitigation activities eligible to create authorised ITMOs for transfer to an acquiring participating Party under this framework document shall originate from **inside or outside the scope of Ghana’s NDC**.
- 3.4.1.2 Within Ghana’s NDC, only the mitigation activities in the **conditional measures are eligible for authorisation**, subsequent transfer and use in the acquiring country under this framework.
- 3.4.1.3 The mitigation activities that fall **outside the scope of Ghana’s NDC may be eligible to create authorised** and transferable ITMOs if the associated activity is included in Ghana’s latest National Greenhouse Gas Inventory prepared under the applicable IPCC Guidelines and agreed upon by the participating Party.
- 3.4.1.4 All mitigation activities aiming at creating authorised ITMOs will come from the categories below or those jointly defined by Ghana and a participating Party consistent with the guidance in Decision 2/CMA.3: (a) GHG emission reductions and removals; (b) GHG mitigation co-benefits of adaptation actions activities; and (c) Economic diversification plans and means to achieve them.

3.4.2 Mitigation activities or technologies on the whitelist confer automatic additionality

- 3.4.2.1 Ghana considers any mitigation activity or technology in the whitelist as **automatically additional (not needing to demonstrate technical and financial additionality)** to the NDC target if it meets all **five of the set criteria** (i-v) below:
- i. **Criteria 1:** The activity or technology must be part of the 25 conditional mitigation programmes of actions in sectors/sub-sectors/categories in Ghana’s NDC as specified as follows:
 - Reduction in gas flaring in oil and gas production
 - Landfill gas management
 - Waste to Energy
 - Biological treatment of waste by compost and biogas
 - Wildfire management, forest conservation and forest plantation
 - Freight rail transport and electric vehicles
 - Energy efficiency in residence, commerce, public buildings and industry.
 - Energy-efficient and renewable energy-powered public water facilities.
 - Green cooling in air conditioners and domestic refrigerators.
 - Improved biomass and LPG cooking stoves
 - Sustainable charcoal production
 - Distributed solar PV systems
 - Solar Mini-grids
 - Utility-scale solar
 - Utility-scale wind
 - ii. **Criteria 2:** *The activity or technology must align with Ghana’s sectoral regulatory or standard requirements.*

- iii. **Criteria 3:** The activity or technology must contribute to sustainable development²² and demonstrate environmental integrity²³.
- iv. **Criteria 4:** The activity or technology must be consistent with the priority areas established in a Bilateral Agreement between Ghana and the participating Party in an Article 6.2 cooperative approach.
- v. **Criteria 5:** The activity or technology must align with the applicable technologies in the latest version of CDM's positive list of technologies approved by the EB²⁴

3.4.2.2 Based on the criteria specified under section 3.4.2.1 (i to v), Ghana list the activities or technologies below in the **first whitelist for 2022 to 2025**:

(a) *Waste sector – waste handling*

- *Landfill gas management* - New or existing landfills that or would have vented or flared methane gas without utilisation for energy generation.
- W2E technologies involve gasification, anaerobic bio-digesters²⁵ and anaerobic treatment of solid and liquid waste for gainful energy use.
- Composting of organic waste through the avoidance of emissions of methane to the atmosphere from biomass or other organic matter that would have otherwise been left to decay anaerobically in a Solid Waste Disposal Site (SWDS) or an Animal Waste Management System (AWMS) or in a Wastewater Treatment System (WWTS).

(b) *Renewable energy technologies - The renewable energies included in the pre-selected list are as follows:*

- Distributed solar photovoltaic technologies, including solar rooftop solar PV installation of less than or equal to 1MW per site.
- Off-shore wind technologies.
- Micro/pico-hydro (with power plant size up to 100 kW).
- Biomass gasification/biogas (up to 100 kW).
- Solar photovoltaic mini-grids

(c) *Sustainable cooking* - The whitelist for efficient cooking includes introducing high-efficiency, improved biomass, LPG, and electric cooking to replace inefficient, traditional cooking stoves.

3.4.2.3 The Carbon Market Office may **update the whitelist** upon the approval of the Carbon Market Committee with specific activities or technologies under NDC sectors/sub-sectors/categories listed above as part of the strategies to reduce transaction costs and increase additional investments.

²² Use the criteria in schedule 3 to demonstrate sustainable development benefits of mitigation activities or technologies.

²³ Use the schedule 2 to demonstrate environmental integrity.

²⁴ <https://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-32-v3.0.pdf>

²⁵ Biogas digesters for cooking: Digesters used in biogas generation from anaerobic treatment wastes (e.g., kitchen, vegetable, animal, and farm) where the resulting biogas is used for heat production and energy production.

- 3.4.2.4 Suppose any activity or technology in the whitelist for 2022 to 2025 receives LOA but is removed from the whitelist after 2025. In that case, the terms of the LOA shall still apply until the end of the first crediting period of the activity or technology generating such authorised ITMOs.
- 3.4.2.5 Similarly, if an activity or technology in the 2022-2025 whitelist receives an LOA to generate an authorised ITMOs for the first crediting period expires, and that activity or technology is no longer in the whitelist, the terms of the previous LOA will not be applicable when considering the same activity or technology for renewal.

3.4.3 Ineligible Mitigation Activities

3.4.3.1 Mitigation activities **not requiring the application of corresponding adjustment** shall include the following elements:

3.4.3.1.1 All mitigation activities generating **mitigation outcomes for a purpose other than authorisation**, transfers and use by a participating acquiring Party will NOT request corresponding adjustment, and such outcomes shall be used toward achieving Ghana's own NDC target.

3.4.3.1.2 The mitigation activities in this category include those in the unconditional NDC programme of actions and those in the conditional NDC programme of actions funded through domestic or international climate finance.

3.4.3.1.3 The ineligible mitigation activities have been drawn from the nine unconditional mitigation programmes of actions in Ghana's NDC, referred to as the "**Red list**" in this framework document:

- Cocoa Forest REDD+ Programme
- Shea Landscape Emission Reduction Programme
- Tree on-farm programme
- Urban transit programme (better vehicle maintenance, fleet renewal)
- Promotion of non-motorised transport,
- Restriction of importation of over-aged vehicles;
- Promotion of energy-efficient light bulbs in homes
- Switch from fuel oil to gas in thermal power plants
- Conversion of a single cycle to a combined cycle in thermal power plants

3.4.4 Types of eligible mitigation activities that can request CA in Ghana

3.4.4.1 Table 4 provides real-life examples of different types of mitigation activities and their eligibility status for the request for corresponding adjustment. The examples are meant to aid in interpreting the eligibility criteria for potential mitigation activities.

3.4.4.2 The examples are only illustrations of the eligibility requirements and must NOT be considered the true meaning of how the project may pursue the carbon market development process in Ghana or elsewhere.

Table 4: Illustrations of real-life examples of mitigation activity types and use cases in Ghana

MO Activity types	Category	Status	Class	NDC Mitigation Measure	Funding	National GHG Inventory	Use of ITMOs	CA Required	ITMOs use case
Installation of 1MW Solar PV per site	Emission reduction	Automatic Additionality	Whitelist	Conditional NDC	Secured SUNREF concessional loans	Electricity generation	Retire ITMOs on Ghana NDC target	Not Required	No ITMOs
Cocoa Forest REDD+ Programme	Removals	Demonstrate Additionality to NDC target	Red list	Unconditional NDC	Result-based payment from FCPF	Land	Retire repatriated units from FCPF on Ghana NDC target	Not Required	No ITMOs
Sustainable Rice Production	GHG co-benefit of adaptation action	Demonstrate Additionality to NDC target	Not listed	Outside mitigation NDC	Revenues from the monetisation of ITMOs	Rice cultivation	Cancellation of ITMOs for CA	CA Required	ITMOs toward acquiring participating Parties for NDC, IMP or OMP
Installation of 1MW Solar PV per site	Emission reduction	Automatic Additionality	Whitelist	Conditional NDC	Revenues from the monetisation of ITMOs	Electricity generation	Cancellation of ITMOs for CA	CA Required	ITMOs for NDC or by Airlines under CORSIA or voluntary offset commitments
Shea Landscape Emission Reduction Programme	Removals	Demonstrate Additionality to NDC target	Red list	Unconditional NDC	Climate finance from GEF	Land	Retire unit on Ghana NDC target	Not Required	No ITMOs
ACARP Compost plant	Avoided emissions	Automatic Additionality	Whitelist	Conditional NDC	Zoomlion secured, funded and registered under CDM but was unable to generate CERs	Biological treatment of MSW	May retire units on Ghana NDC target	Not Required	No ITMOs
W2E at Kpone Landfill	Emission reduction	Automatic Additionality	Whitelist	Conditional NDC	Revenues from the monetisation of ITMOs	Disposal of solid waste	Cancellation of ITMOs for CA	CA Required	ITMOs for NDC or by Airlines under CORSIA or

									voluntary offset commitments
Accra city electric bus project in Ghana	Emission reduction	Demonstrate Additionality to NDC target	Eligible list	Conditional NDC	Revenues from the monetisation of ITMOs	Road transport	Cancellation of ITMOs for CA	CA Required	ITMOs for NDC or by Airlines under CORSIA or voluntary offset commitments
Eco-efficient alternatives to SF6	Emission reduction	Demonstrate Additionality to NDC target	Not listed	Outside NDC	Climate finance or carbon finance, or blend	Not Estimated under Electronics Industry	Not eligible for cancellation but recorded	CA not required	Ineligible for ITMOs
Tullow Voluntary Forest Carbon Offset REDD+ project in Ghana	Removals	Not required	Eligible list	Conditional NDC	Domestic voluntary carbon offset	Land	All or percentage of offset credit eligible for retiring on Ghana NDC	CA is not required but may be applied to increase environmental integrity or if used for net-zero claims. Use for NDC target.	Not eligible as ITMOs
KOSMOS Energy gas minimised flaring	Emission reductions	Demonstrate Additionality to NDC's target	Eligible list	Conditional NDCs	Private sector carbon finance	Energy Industries	Option for Cancellation of ITMOs for CA	CA Required	ITMOs used towards net-zero claims for KOSMOS
Korea Improved Cookstove Project	Emission reductions	Demonstrate additionality according to CDM standards	Whitelist	Conditional NDCs	CDM CER revenues.	Residential	Transition to A6.4M by 2025. A64.ER	A6.ER approved by Ghana as ITMO requires CA	A64.ER-approved ITMOs can be used as ITMOs for NDC Paris Agreement Party or CORSIA or for international use by corporations.
National Forest Plantation Programme	Removals	Demonstrate Additionality to NDC target	Red list	Unconditional NDC	National Budget	Land	Retire units on Ghana NDC target	Not Required	No ITMOs

LEAF Coalition	Removals	Not Required	Eligible list	Conditional NDC	Pathway 1 to 3 voluntary carbon market	Land	Retire units on Ghana NDC target	CA Not Required	No ITMOs
LEAF Coalition	Removals	Demonstrate Additionality to NDC's target	Eligible list	Conditional NDC	Pathway 4 voluntary carbon market	Land	Cancellation of ITMOs for CA	CA Required on VER	CA applied to VER
Man-Man POA Cookstove under CDM	Emission reductions	Demonstrate additionality under CDM	Eligible list	Conditional NDC	Existing CDM POA	Residential	Transition to Gold standard offset scheme	CA Not Required	No ITMOs. VER need to be recorded in the national account
Man-Man CPA Cookstove under GS	Emission reductions	Demonstrate additionality under CDM	Eligible list	Conditional NDC	Existing CPA GS	Residential	Main Gold standard offset scheme	CA Not Required	No ITMOs. VER need to be recorded in the national account

3.5 Schedule 5: Voluntary carbon market projects

3.5.1 Voluntary carbon market projects that do NOT Need Corresponding Adjustment

3.5.1.1 **Voluntary Carbon Market (VCM) projects** seeking to generate carbon offset credits for domestic voluntary commitment programmes shall **NOT be subject to the authorisation** and tracking requirements in this framework document.

3.5.1.2 The participating entity's programme shall agree to accept carbon offset credits generated and used towards a domestic or international voluntary commitment programme and recognised by the Carbon Market Office. The developer must inform the Carbon Market Office of the intended use of the carbon offset credits in the letter of request of formal recognition.

3.5.1.3 VCM projects in this category shall apply for **formal recognition** under the procedures in section 6.1.6 to enhance the greenhouse gas emission accounting for Ghana.

3.5.1.4 The request for formal recognition using the procedures in section 6.1.6 from the Carbon Market Office will lead to the grant of a **Letter of Endorsement (LOE)** and the project listing on the GCR.

3.5.1.5 It shall NOT be mandatory for any VCM project developer in this category to obtain a **Letter of Authorisation (LOA)** towards creating **Verified Emissions Reductions (VERs)** before applying corresponding adjustment.

3.5.1.6 However, any project developer that wishes to implement a VCM project has the option to request for corresponding adjustment at any stage of its development prior to issuance to increase the environmental integrity of the carbon offset credits.

3.5.2 Voluntary carbon market projects need corresponding adjustments toward other mitigation purposes as agreed by the participating Parties

3.5.2.1 Any VCM project developed to generate VERs for authorisation towards the domestic or international voluntary offsetting programme, as determined by the participating Parties, shall apply the authorisation procedures in section 2.4 of this framework document.

3.5.2.2 The VCM project seeking to generate authorised VERs for voluntary domestic offsetting or transfers shall meet the conditions and methodological requirements in schedule 4, schedule 6 and schedule 7 of this framework document.

3.5.2.3 The authorised VERs created from a VCM project shall be issued either on the GCR or a registry linked to the international crediting standards.

3.5.3 Reporting for VCM Project

Ghana shall report on all voluntary carbon market projects in the applicable reports under this framework as follows:

- VCM projects that aim to generate carbon offset credits, NOT seeking corresponding adjustment.
- VCM projects aim to generate VERs seeking corresponding adjustments toward achieving high environmental integrity.
- VCM projects aim to generate authorised VERs for transfer for use toward other mitigation purposes for voluntary commitments.

3.5.4 Activity requirements for voluntary carbon market project participants

3.5.4.1 Table 5 provides the summary mitigation activity requirements applicable to voluntary carbon market projects in Ghana.

Table 5: Overview of requirements in this framework document

Requirements	VCM projects creating carbon offset with NO CA	VCM projects creating carbon offsets with CA	VCM projects that aim to generate authorised VERs
Activity eligibility criteria	No	No	Yes
NDC conditional mitigation measures	No	No	Yes
Activity in the whitelist	No	No	Yes
Outside NDC but national GHG inventory	Yes	Yes	Yes
VCM project owner to apply to Carbon Market Office to create an account.	Yes	Yes	Yes
Creation of MAP Account on GCR	Yes	Yes	Yes
Request for Letter of Intent	No	No	Yes or No
Request for Letter of Endorsement	Yes	Yes	N/A
Recommendations of MADD for validation and LOA by Carbon Market Office	No	Yes	Yes
Request for Letter of Assurance	No	No	Yes or No
Validation according to ICS methodology	Yes	Yes	Yes
Request for Letter of Authorisation	No	Yes	Yes
Registration on GCR or registry of ICS	Yes	Yes	Yes
Verification according to ICS methodology	Yes	Yes	Yes
Positive Examination of verification report for recognition	No	No	Yes
Issue authorised MOs and VERs by GCR	No	No	Yes or No
Issuance Notification by ICS operator to GCR	Yes	Yes	Yes
Transfer of authorised VERs on GCR	No	No	Yes
Apply corresponding adjustment	No	Yes	Yes
Reporting by Carbon Market Office	Yes	Yes	Yes
A6.2 Initial Report	No	No	Yes
Updated Initial Report	No	No	Yes
Annual Report	Yes	Yes	Yes
Regular Information in BTR	Yes	Yes	Yes

3.6 Schedule 6 – Eligible methodologies

3.6.1 Methodologies and International Crediting Standards

3.6.1.1 Ghana aims to establish national procedures for designating methodologies and standards for ex-ante estimation of mitigation activity, aiming to create authorised ITMOs for transfer to an acquiring participating Party and the process for approving new methodologies in the future.

3.6.1.2 In the interim, following the reviews and the recommendations²⁶ by the technical team, Ghana has **pre-approved the methodologies** under the following existing internationally crediting standards:

- Applicable approved methodologies under CDM²⁷
- Applicable approved methodologies under Gold Standard²⁸
- Applicable approved methodologies under Verra's Verified Carbon Standard²⁹
- ISO 14064 standards - Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements³⁰.
- Activity developers may have the option to use an existing methodology that complies with ISO 14064 for developing eligible activity after the Article Office recommends the same.
- Approved method methodologies under the REDD+ Environmental Excellence Standard (TREES)³¹.

3.6.1.3 Notwithstanding that pre-approval has been granted to the methodologies listed above, the Host Country will assess the applicability of these methodologies on cases by case basis taking into account revision or changes made to the approved methodologies.

3.6.1.4 The Carbon Market Office, on the recommendations and approval of the Carbon Market Committee, will regularly update the list of recommended **approved methodologies under existing international standards**, including those acceptable by Ghana, to determine the ex-ante potential of mitigation activities.

3.6.1.5 When Ghana recognises an international crediting standard, the mitigation activity developer may use any acceptable **existing standards to establish the baseline and monitoring methodology**.

²⁶ Recommendations will be based on the availability of approved baseline methodology and MRV for the ex-post assessment and applicable to the eligible MO activities specified in section 4.

²⁷ <https://cdm.unfccc.int/methodologies/index.html>

²⁸ <https://www.goldstandard.org/project-developers/standard-documents>

²⁹ <https://verra.org/methodologies/>

³⁰ <https://www.iso.org/standards.html>

³¹ <https://www.artredd.org/trees/>

3.6.1.6 However, to ensure greater environmental integrity, the specific circumstances (including but not limited to underlying assumptions and quantitative figures used in the Ghana NDC baseline) shall apply while using these methodologies.

3.6.1.7 When the CMO is ready to receive a proposal on the new baseline and monitoring methodology from mitigation activity developers, on the recommendations of the CM-TAC and the approval of CMC shall publish the modalities involved and processes for consideration.

3.6.2 Verification and MRV

3.6.2.1 Ghana will use the applicable **validation and MRV** processes recommended in the following pre-approved existing international crediting standards:

- Applicable approved methodologies under CDM³²
- Applicable approved methodologies under Gold Standard³³
- Applicable approved methodologies under Verra's Verified Carbon Standard³⁴
- ISO 14064 standards - Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements.³⁵
- Approved methods consistent with ISO 14064 standards upon acceptance by the Carbon Market Office.
- Approved method methodologies under the REDD+ Environmental Excellence Standard (TREES)³⁶.

3.6.2.2 **Methodologies approved under international crediting standards** other than those listed above may be applied upon the approval of the Carbon Market Office if the conditions for applicability are met.

3.6.2.3 For mitigation activities that do not apply approved methodologies under existing international standards, the activity participant or developer shall be required to develop a new baseline and MRV methodology for approval by the CMO.

³² <https://cdm.unfccc.int/methodologies/index.html>

³³ <https://www.goldstandard.org/project-developers/standard-documents>

³⁴ <https://verra.org/methodologies/>

³⁵ <https://www.iso.org/standards.html>

³⁶ <https://www.artredd.org/trees/>

3.7 Schedule 7 – Mitigation activity development stages

3.7.1 Ghana has established the developing mitigation activities steps shown in Figure 3:

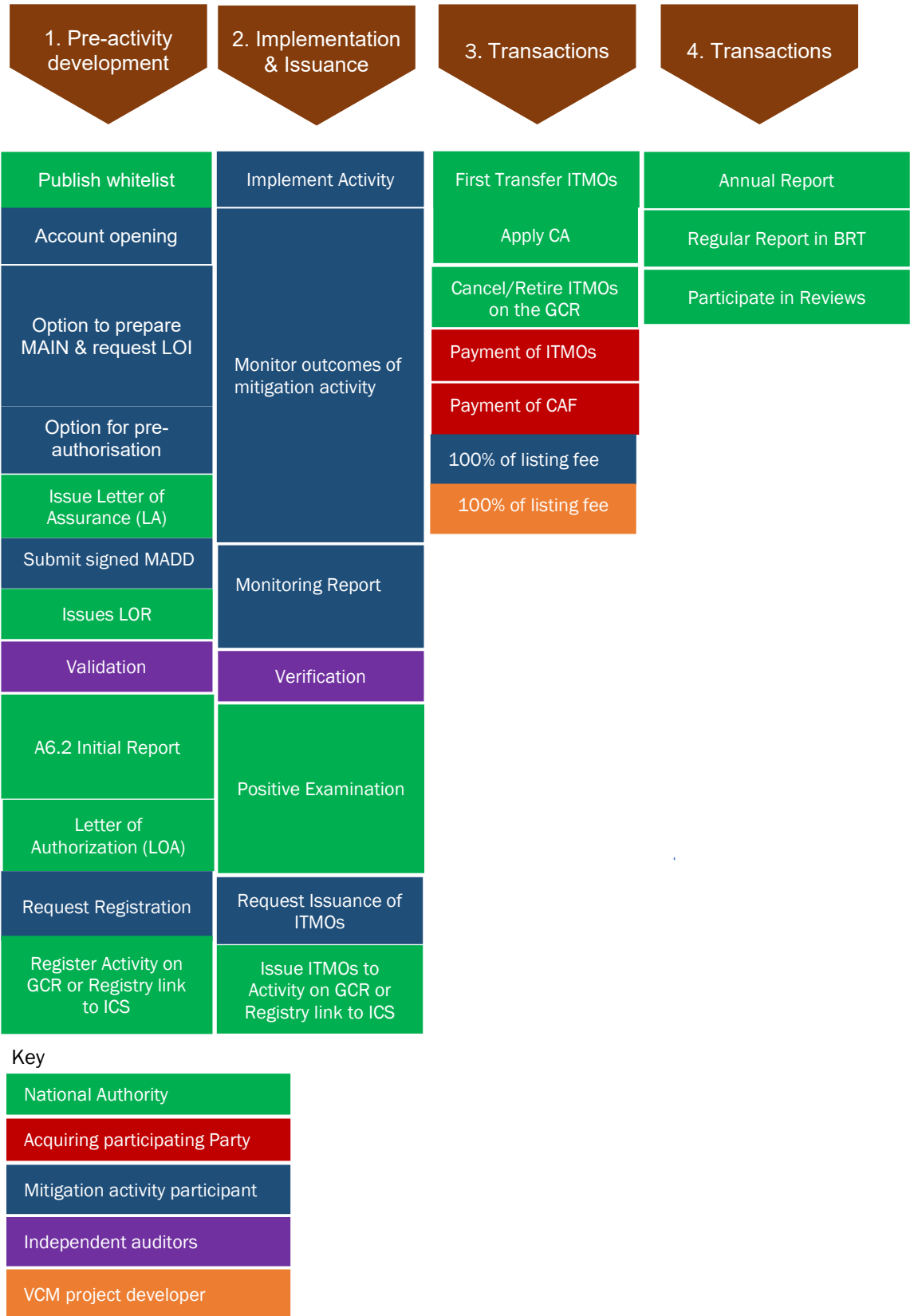


Figure 3: Mitigation activity development steps

3.8 Schedule 8 – Registry procedures and issuance

Ghana Carbon Registry

- 3.8.1 Per Article 6.2 guidelines, a participating Party shall track and record ITMOs from a cooperative approach consistent with the NDC implementation period.
- 3.8.2 Thus, as a participating Party in a cooperative approach., Ghana has established the “Ghana Carbon Registry” to track ITMOs involving the issuance of authorised MOs, transfer of ITMOs and use cases.
- 3.8.3 The GCR will perform the following main functions:
- Keep records of information on the development of eligible mitigation activities implemented in Ghana or elsewhere with the view to create authorised MOs for international transfer.
 - Host the ITMOs account for eligible mitigation activity under each cooperative approach.
 - Hold information on actions relating to ITMOs, including (a) authorisation, (b) first transfer and transfers, (c) acquisitions, (d) use toward NDCs, (e) authorisation for use toward other international mitigation purposes and (f) voluntary cancellation including for OMGE, if applicable).
 - Document information on ITMOs transactions, including tracking, maintaining and accounting for ITMOs with unique identifiers.
- 3.8.4 The technical and administrative arrangements for managing the GCR will be based on secured software that enables the tracking and recording of ITMOs.
- 3.8.5 ITMOs shall be uniquely identified in a way that renders the ITMOs traceable to the mitigation outcomes they represent.

Account Creation

- 3.8.5.1 Each activity developer shall possess a MAP account from the Carbon Market Office to undertake MOs transactions on the GCR.
- 3.8.5.2 The creation of the MAP account shall follow the steps outlined in section 2.8.1.1 of this framework according to the procedures in step 1 of section 5.1.7 using the template in section 6.1.3
- 3.8.5.3 The developer’s MAP account shall contain data on the mitigation activity and records of ITMOs transactions in its holding account.
- 3.8.5.4 The holding account will contain all issued MOs, internationally transferred MOs and reconciliation records (also referred to as accounts for ITMOs).

Issuing Authorised MOs

3.8.6 The processes for issuing authorised MOs to prospective mitigation activities are as follows:

3.8.6.1 Following a **positive examination** by Ghana and the participating acquiring Party of the verification report, the Carbon Market Office or a registry linked to an ICS shall issue the recognised quantity of MOs with unique serial numbers into the holding account of the activity developer within the timelines under section 5.1.8 of this document.

3.8.6.2 The issuance of MOs on the GCR by the Carbon Market Office shall require

- MAP account on the GCR.
- Authorisation statement for the mitigation activity.
- Verification report covering the mitigation activity.
- Positive examination notification on the verification report.
- Request for issuance of MOs.
- Notice of issuance of MOs.

3.8.6.3 Thus, any developer seeking to create authorised MOs on the GCR or a registry linked to a recognised ICS shall submit the **MOs issuance request form** in section 6.1.20 to the Carbon Market Office or follow the issuance protocols of the recognised international registry.

Issuing MOs on the GCR

3.8.6.4 When Carbon Market Office receives the MOs issuance request form, it will perform an initial **completeness check** on the request before submitting it to the Carbon Market Committee for pre-issuance endorsement.

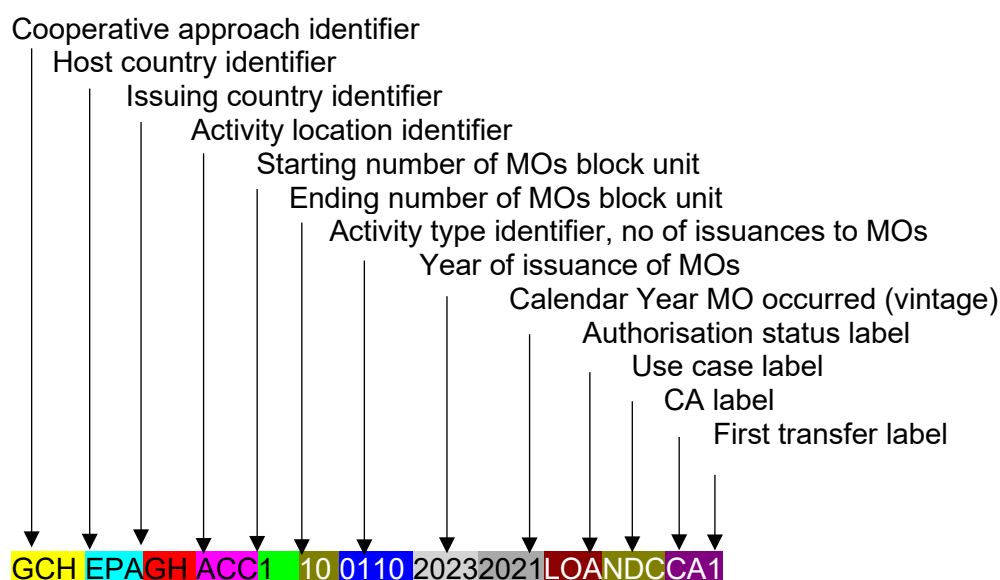
3.8.6.5 The Carbon Market Office shall record all issuances on the GCR in an official sealed copy to comply with the conditions of transfer and reporting.

3.8.6.6 The Carbon Market Office shall issue MO per the elements in paragraph 29 of chapter VI. A in the Annex to Decision 2/CMA.2 to ensure proper recording and **unique serial numbering** for the purpose of tracking on the GCR.

3.8.6.7 The unique identifier for the issued MOs shall include information on identifiers of the cooperative approach, the identifier of the originating Party registry, the authorisation identifier of the first transferring Party, the serial number, and the vintage of the underlying mitigation outcome.

3.8.6.8 The GCR will work out the operational modalities for conforming or adopting common serial numbering methods with other registries to reduce the risk of double claiming.

3.8.6.9 The GCR will apply a unique identifier format and labels in the example below, where the Carbon Market Office issued ten tCO₂eq of MOs on the GRC into the holding accounts of the mitigation activity developer.



Reservation of MOs on GCR

3.8.7 Ghana shall apply 1% reservation formulae to each MO on the GCR following the procedures below:

3.8.7.1 The GCR shall create a national buffer account. The buffer account shall hold any authorised MOs to minimise the risk of over-crediting against the NDC target.

3.8.7.2 The GCR administrator shall accordingly apply the 1% (**translating into 10:1000**) **retention formulae** to authorise any MO issued either on the GCR or a registry linked as follows.

3.8.7.3 For every authorised MO issued on the GCR, the administrator shall **earmark 1% (10 out of every 1000 units)** of the MOs and be labelled as “reserve” for the national buffer account per every issuance.

3.8.7.4 Therefore, **ONLY 990 of every 1000 units** MOs will be available for transfer on the GCR to the acquiring participating Party.

3.8.7.5 All the reserve labelled MOs shall be transferred to the NBA after the last issuance before the end of the crediting period.

3.8.7.5.1 When an authorised MO is issued on a registry linked to an ICS, the administrator shall mark 10 units out of every 1000 units as reserved on the GCR after every issuance.

3.8.7.5.2 The administrator of the ICS-linked registry shall notify the administrator of the GCR through the Carbon Market Office via email of the quantity and details, including the label of the MOs that are retained for the national buffer account after every issuance.

- 3.8.7.6 In the last issuance before the end of the crediting period, the GCR shall request the transfer of all retained MOs earmarked for the NBA from the registry administrator linked to the ICS.
- 3.8.7.7 The administrator of the GCR shall reflect all the transfers in the NBA and apply the necessary reconciliations.
- 3.8.7.8 All reserve-ITMOs on the GCR in the NBA shall shore up the risk of overselling or cancelling against Ghana's contribution to global overall mitigation ambition.
- 3.8.8 Refer to [schedule 7](#) on the workflow for the MOs development and issuance process

Issuing Authorised MOs on Other International Registries

- 3.8.8.1 Activity developers who choose to issue MOs on a registry linked to a recognised international carbon standard shall satisfy the conditions listed in section 3.8.2.2 and follow the ITMOs requirements of the international registry.
- 3.8.8.2 The international registry recognised in this framework shall issue the quantity of MOs with unique serial numbers consistent with the unique serial numbering approach adopted by GCR following the publication of positive examination notification in Ghana and the acquiring participating Party.
- 3.8.8.3 The international registry shall send MOs issuance information for each mitigation activity to the Carbon Market Office at most seven days after the issuance via secured email, or any electronic means agreed between the Carbon Market Office and registry administrator.
- 3.8.8.4 The Carbon Market Office shall maintain the information in the MO issuance message from international registries in the MAP account of the activity developer on the GCR for record keeping and consistency check before any transfer using the format in section 6.1.20.

Connecting to Other Registries for the First Transfer of MOs

- 3.8.8.5 Where it is possible to connect the GCR to the registry system of the participating Party or a registry linked to ICS, the exchanges and tracking of transfers of authorised and recognised MOs will take place electronically on the two registry systems.
- 3.8.8.6 If it is possible to link the Ghana registry with other Article 6.2 registries, the system can permit a seamless first international transfer of MOs; Ghana will use the debit and credit method to reconcile the quantities of MO transferred. When the registries of two or more cooperating entities are not linked, the cancellation will be done in one registry and creation in another before effecting a transfer.
- 3.8.8.7 For the electronic transfer of MOs across the registry system, the Carbon Market Office registry linked to ICS and the participating Party will develop the protocols, including a common format of appending unique serial numbers, means of communication and recompilation, to facilitate regular exchange and tracking of MOs.

3.9 Schedule 9 – Eligibility for independent validators and verifiers

- 3.9.1 By 2025, the Carbon Market Office will publish its **national modalities for accrediting** “independent “entities to validate and verify mitigation activities aiming to create authorised MO for the first international transfer.
- 3.9.2 The accreditation modalities will elaborate on the national requirements for the independent entities, approval procedures of the application for accreditation and management protocols.
- 3.9.3 In the interim, the Carbon Market Office has provided a list of **existing accredited qualified private audit/certification/companies as independent entities** under ICS to validate and verify all proposed mitigation activities.
- 3.9.4 The list includes international organisations enlisted as **Designated Operating Entities (DOEs) under international crediting standards (CDM, GS, VCS, ISO 14065)** and recognised by the Carbon Market Office as eligible to conduct the validation and verification under Article 6.2 cooperative approaches according to the guidance in section 6.1.11 and 6.1.18 of this framework. The listed international DOEs shall appoint a **local expert(s)** in their validation and verification team for the assessment and stakeholder inputs to meet the local content requirement and facilitate capacity development among local experts.
- 3.9.5 The Carbon Market Office will compile, publish, and regularly update the **Roster of Experts (ROE) database**, from which the recognised DOEs will appoint the local expert to participate in the validation, stakeholder consultation and verification assignment.
- 3.9.6 Suppose the local experts on the ROE do not have the requisite qualification and experience to participate in a validation and verification exercise. In that case, the DOE will consult the Carbon Market Office for an alternative arrangement.
- 3.9.7 The list of eligible entities approved by the existing international crediting standards that the Carbon Market Office will recognise is below:
- DOEs approved by CDM and Article 6.4 mechanism (A64.M).
 - List of DOEs approved by GS.
 - List of DOEs approved by VCS.
 - List of DOEs approved under ISO 14065
- 3.9.8 The Carbon Market Office shall review the list of all recognised activity validators and verifiers every year on the recommendations of the CM-TAC and approval of CMC to add **new DOEs or remove non-performing DOEs** as necessary.
- 3.9.9 The activity developer must inform the Carbon Market Office when preparing the **terms of reference to select a recognised DOE** to ensure that the TOR stratifies the requirements in this framework document.

3.10 Schedule 10: Authorisation Requirements

3.10.1 Mitigation activity developers must identify whether an activity's mitigation outcomes need authorisation leading to the corresponding adjustment using Ghana's established criteria below:

- Any mitigation activity that seeks to generate MOs for international transfers and use for NDC, OIP and OMP as agreed to by the participating acquiring Party shall require a corresponding adjustment.
- Voluntary carbon market projects aiming at generating VERs for authorisation and transfer for "Other Mitigation Purpose" as determined by the participating Party, including international voluntary offset commitment, shall require the corresponding adjustment.
- **Voluntary carbon market projects shall NOT be subject to authorisation** for the corresponding adjustment for carbon offset credits to meet the voluntary domestic commitment.
- There shall be the option for voluntary carbon project developers to apply corresponding procedures established in this framework to the VCM project, NOT seeking authorisation for the purpose of achieving high environmental integrity of the carbon offset credits.

3.10.2 Mitigation activity must satisfy authorisation requirements and any relevant national legislation of the participating Party.

3.10.3 Additionally, the following conditions must have been met:

- The activity developer must have completed the GCR application process for creating a MAP account and MID.
- The mitigation activity design document for the mitigation activity must have been submitted to the Carbon Market Office and received a letter of recommendation to proceed to the validation and kick-start the authorisation request process.
- The activity developer may have requested pre-authorisation of mitigation activity listed in the whitelist and received the letter of assurance from the Carbon Market Office.
- Must have completed validation assessment of mitigation activity design document and published the validation report.
- Must have requested a letter of authorisation from the Carbon Market Office following the procedures stipulated in section 2.4 of this framework.
- Carbon Market Office must have prepared Article 6.2 Initial Report (AIR) and submitted it to the UNFCCC in line with paragraph 18 of Decision 2/CMA.3.

3.10.4 Mitigation activity must meet the eligibility criteria defined under schedule 4 in this framework, including:

- Activity or technology must be selected from the 25 conditional mitigation measures, including their GHG co-benefits from adaptation actions in sectors/sub-sectors/categories in Ghana's NDC³⁷ and economic diversification plans and the means to achieve them.
- Activities or technology must contribute to sustainable development³⁸ and demonstrate environmental integrity³⁹.
- Activities in the whitelist must comply with applicable technologies in the latest version of the CDM positive list of technologies approved by the EB⁴⁰.
- Ghana's eligible CMO in the whitelist for the period determined by CMC shall qualify as automatic additionality under section 3.1.1.1).

³⁷https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Ghana%20First/Ghana%27s%20Updated%20Nationally%20Determined%20Contribution%20to%20the%20UNFCCC_2021.pdf

³⁸ Use the criteria in schedule 3 to demonstrate sustainable development benefits of MO activities or technologies.

³⁹ Use the assessment of "unit quality" recommended in schedule 2 to demonstrate environmental integrity.

⁴⁰ <https://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-32-v3.0.pdf>

3.11 Schedule 11: Fees

3.11.1 Impose fees on Article 6.2 cooperative approach transactions per section 2 (q) of the EPA 490, 1994.

3.11.2 CA fee shall be charged on the issuance of ITMOs at ex-post. Otherwise, all other fees shall be paid at ex-ante as stated in Table 5.

Table 6: List of fees, costs for creating authorised ITMOs, carbon offset credits and Article 6.4 mechanism

NO.	Fee Type	Activity category	Fee level (US\$)	Timing of fee payment	Fees Description	Fee Justification
1	Mitigation Activity Participant or Entity Application Fees	Grant-based small-scale mitigation activity ⁴¹ .	300	At the time of submitting the completed participant or entity forms to the CMO	Fees are paid by an activity developer who must create a MAP account on the GCR to obtain MID for the first mitigation activity aiming to generate authorised MOs for transfer either on the GCR or registry linked to a pre-approved ICS in this framework. Fees paid by voluntary carbon project developers seeking formal recognition to create an account on the GCR and list carbon offset credit for recording on the GCR.	Introducing the mitigation activity participant or entity application fees is to pay for administrative and management expenses incurred by Carbon Market Office and minimise redundancy in account creation.
		Small-scale mitigation activity ⁴²	500			
		Large-scale non-forestry project.	1000			
		Forestry project	500			
2	Mitigation Activity Identification (MID) Fee	Grant-based small-scale mitigation activity	200	At the time of submitting the completed participant or entity forms to the CMO	Fees paid by activity developer seeking to create MID for additional mitigation activity other than the first activity created into the same MAP account.	
		Small-scale mitigation activity	300			
		Large-scale non-forestry project	500			
		Forestry project	300			
3	Unique Identification Number (UIN)	All entities - service providers carbon credit brokers validation/verification entities	400	At the time of submitting the completed participant or entity forms to the CMO	Entities pay a one-time fee to receive a formal letter of identification with a UIN for recording on the GCR. Any new activity the entity gets involved in shall attract an additional \$300 fee.	

⁴¹ Mitigation activity aiming to reduce GHG emissions as stand-alone activity based on grant.

⁴² Mitigation activity aiming to reduce GHG emissions, whether as a stand-alone activity or as a component of a programme-based mitigation activity. The Carbon Market Office shall communicate the small-scale categorisation of a proposed activity as stand-alone or part of a bundle in the Letter of Intent. To reduce the risk of de-bundling, activity developer seeking to develop activity or programme based small-scale shall make application for small categorisation status to the Article 6 for approval once at the point of issuing the letter of intent. Such determination is not varied arbitrarily over the crediting period of the said mitigation activity.

4	Corresponding Adjustment Fee	Grant-based small-scale mitigation activity ⁴³	3/unit of ITMOs		An activity developer or participating acquiring Party pays a fee. Ghana shall use the corresponding adjustment proceeds to raise ambition beyond the NDC and cover the administrative cost of creating and reporting transferable mitigation outcomes.	Proceeds from the corresponding adjustment fee shall be directed into the mitigation ambition fund to finance the implementation of the additional mitigation activities in Ghana and pay for the cost authorisation, transfer, and reporting of ITMOs.
		Small-scale mitigation activity ⁴⁴	5/unit of ITMOs			
		Large-scale non-forestry project	5/unit of ITMOs			
		Forestry projects	5/unit of ITMOs			
5	Listing Fees	All mitigation activities seeking to generate ITMOs for authorisation and transfer	0.2/unit of ITMOs	Participants have the option to pay fee listing at the time of registration mitigation activity or project (ex-ante) or at the point issuance of ITMOs or VERs (ex-post). The CMO will send formal letter to the participant to decide their preference	An activity developer pays a fee on a retainer basis for each eligible activity aiming to create authorised ITMOs for transfer from and held on the GCR.	The listing fee shall cover the administrative expenses of the Carbon Market Office for delivering registration, issuance and transfer services and the maintenance cost for effectively running the registry system.
		VCM	0.01/unit of ITMOs		A fee is paid on a retainer basis by the VCM project developer for recording carbon offset credit on the GCR.	
7	The administrative fee for LEA	Public or private entities seeking authorisation to participate in A6.4 activity as activity participant	500	At the point of request of LEA	Fees paid by public or private entities seek authorisation to participate in A6.4 activity as activity participant under the mechanism	Administrative expenses incurred by the DNA of the mechanism to produce the LEA.
6	Administrative fee A6.4 LOA	Article 6.4 activities seeking a letter of approval	1000	At the point of request of A6.4 LOA	Fees paid by an authorised public or private entity to participate in an activity as activity participant for obtained A6.4 LOA for the mechanism activity Ghana will host	Administrative expenses incurred by the DNA of the mechanism for preparing A6.4 LOA.

⁴³ The corresponding adjustment fee for ONLY standalone grant-based small-scale activity shall be excepted for first 5,000 ITMOs/year.

⁴⁴ The corresponding adjustment for fee activity recognised in this framework as either as stand-alone or as a component of the programme-based mitigation activity shall be excepted for first 10,000 ITMOs/year.

Section 2:

Part 4: Institutional Arrangement for Article 6.2 Cooperative Approach

4.1 Institutional arrangements

- 4.1.1 Participating in Article 6.2 cooperative approach requires an efficient and accountable domestic institutional setup. It must have legal and administrative authority to implement and exchange ITMOs on behalf of the Government transparently and collaboratively.
- 4.1.2 The institutions involved in Ghana's Article 6.2 cooperative approach shall have the mandate to make decisions on the modalities for the quantification, authorisation, monitoring, verifying, and reporting ITMOs created by eligible mitigation activities for transfer to an acquiring participating Party.
- 4.1.3 As the Ministry responsible for coordinating Ghana's NDC and the Government's Climate Change Agenda, the Ministry of Environment, Science, Technology, and Innovation shall oversee the implementation of Ghana's Article 6.2 cooperative approach.
- 4.1.4 MESTI shall authorise MOs created from eligible mitigation activities according to the processes outlined in section 2.4 of this framework document.
- 4.1.5 MESTI shall serve as the supervising Ministry, coordinate and provide policy direction on Ghana's Article 6.2 cooperative approach, and work with the EPA as the host of the Carbon Market Office.
- 4.1.6 MESTI establishes the national structures below to perform the assigned functions to support Ghana's Article 6.2 cooperative approach transactions:
 - Carbon Market Inter-Ministerial Committee (CM-IMC) – oversight and coordination
 - Carbon Market Committee (CMC) – approvals and rulemaking
 - Carbon Market Technical Advisory Committee (CM-TAC) – technical advice
- 4.1.7 The EPA shall operationalise the technical requirements in this Article 6.2 operational framework consistent with the EPA Act 490, 1994. Such technical requirements include; MRV and accounting, registry operations, creation and transfer of ITMOs, reporting, corresponding adjustments etc.
- 4.1.8 The Carbon Market Office shall serve as the secretariat for the Article 6.2 cooperative approach and provide administrative and technical services to Article 6.2 structures and the key stakeholders such as MAP and entities involved in the mitigation activity design, implementation, and MRV services and financing.

4.2 Description of mandate, functions, and reporting lines

4.2.1 The institutional chart for Ghana's Article 6.2 engagement is in Figure 4.

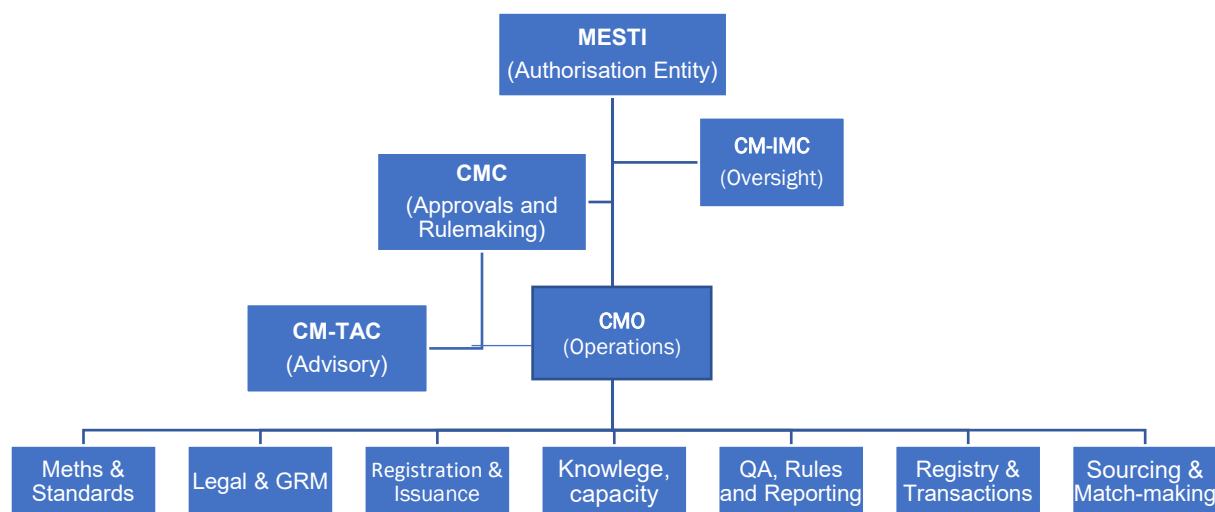


Figure 4: Institutional arrangement for Ghana's Article 6.2 engagement

4.2.2 Authorisation entity

4.2.2.1 MESTI shall be the authorisation entity for Article 6.2 transactions in Ghana. On the approval of the Carbon Market Committee, the Minister responsible for Environment, considering the implications on the overall NDC target, grants authorisation to MOs arising from an eligible mitigation activity.

4.2.2.2 In addition, the MESTI shall play the following specific roles under the cooperative approach:

- Provide regular updates on Ghana's participation in Article 6.2 transactions to the Cabinet of the Government.
- Oversee the development of bilateral engagements with prospective Article 6.2 participating Parties.
- Receives periodic briefings on Article 6.2 transactions from the Carbon Market Office.
- Receives petitions on grievances for settlement and may constitute an independent body to settle matters arising from decisions or acts of the Carbon Market Committee and Carbon Market Office.

4.2.3 Carbon Market Inter-Ministerial Committee

- 4.2.3.1 The Inter-ministerial committee (referred to as CM - IMC) shall be referred to as IMC and shall be made of Ministers or their appointed Representatives.
- 4.2.3.2 The IMC will support the Minister responsible for Environment in making high-level and strategic decisions regarding Ghana's Article 6.2 engagement and shall meet twice in the calendar year to deliberate on the overall directions of Ghana's participation in the Article 6.2 cooperative approaches.
- 4.2.3.3 The IMC will discuss progress, challenges, and investment opportunities in their respective NDC sectors. The IMC will also assess the implications for Ghana's Article 6 engagements on the achievements of Ghana's NDC, sustainable development benefits, employment creation, and financial resource mobilisation.
- 4.2.3.4 MESTI will convene the meetings of the IMC. The IMC shall be made of Ministers or their appointed Representatives of the NDC sectors with mitigation commitments (Energy, Sanitation and Water Resources, Lands and Natural Resources, Food and Agriculture, Transport, and Trade and Industry) and Government institutions with a central coordination mandate (MESTI, Ministry of Finance, Ministry of Foreign Affairs and Regional Integration) in Table 5.

4.2.4 Carbon Market Committee

- 4.2.4.1 The Carbon Market Committee (referred to as the CMC) shall develop and approve rules for transactions and perform any mandate assigned to them by the Minister responsible for Environment. Members of the Carbon Market Committee will be senior officials from state and non-state institutions with knowledge and experience in their respective specialisations.
- 4.2.4.2 The members of the CMC will be mainly drawn from MESTI, the Ministry of Energy, EPA, the Energy Commission, the Council for Scientific and Industrial Research Bankers and Business Association, and CSOs.
- 4.2.4.3 The CMC will meet every quarter of a year and report to the Minister of MESTI. The Carbon Market Office shall implement the decisions of the CMC.

4.2.5 Carbon Market Technical Advisory Committee

- 4.2.5.1 The Carbon Market Technical Committee (CM-TAC) will provide technical support to the CMC and CMO on authorisation, approved methodologies, validation and verification entities, and issuances of MOs.
- 4.2.5.2 The CM-TAC shall work through the CMO to report to the Executive Director of EPA, who advises the Minister responsible for the Environment.
- 4.2.5.3 The CM-TAC will be made up of technical experts in the various government institutions, the private sector and CSOs. The CM-TAC will meet every quarter of the year.

4.2.6 Carbon Market Office

- 4.2.6.1 The EPA Act 490, 1994 mandates EPA to provide technical and regulatory functions for Environment and climate change matters and advise the Minister accordingly. EPA shall provide implementation support through its Climate Change Unit and coordinate technical matters on Ghana's Article 6.2 engagements.
- 4.2.6.2 The EPA, climate change unit, shall host the operations of the Carbon Market Office, which will be responsible for implementing the policies, rules, and guidance on transactions, including support for activity sourcing and matchmaking, MRV and accounting, registry operations, creation, and transfer of ITMOs, reporting, the corresponding adjustment.

4.3 Institutional arrangement of operational protocols

- 4.3.1 Table 7 elaborates on the functions, responsibilities composition and meeting frequency for each institutional set-up.
- 4.3.2 The operational protocol for each institutional set-up will cover the following:
- Terms of reference
 - Member professional standard and conflict of interest declaration
 - Relationship with other institutional structures
 - Modalities of communication
 - Request for technical inputs
 - Decision points template
 - Minutes Template
 - Action points template
 - Memorandum and complaints template
 - Public update template (for communicating decisions of CMC to the public)

Table 7: Entities involved in Ghana’s Article 6.2 Engagements

Entities	Functions	Responsibilities	Composition	Meeting Frequency
Carbon Market Inter-Ministerial Committee ⁴⁵	High-level and strategic decision making	<ul style="list-style-type: none"> Evaluates progress, achievements, investment trends and sectoral opportunities. Recommends policy changes on Ghana’s Article 6.2 engagement. Assess the implication of Ghana’s Article 6.2 engagement on achieving Ghana’s NDC, Sustainable Development Benefits, including employment creation and investments. Approve recommendations on using the methodology and DOEs under international crediting standards and the national processes for approving methodologies and accrediting independent assessment entities. 	<ol style="list-style-type: none"> Ministry of Environment, Science, Technology, and Innovation (Chair) Minister of Finance (Co-chair) Ministry for Energy (Member) Ministry for Lands and Natural Resources (Member) Ministry Sanitation and Water Resources (Member) Ministry of Trade and Industry (Member) Ministry of Transport (Member) Ministry of Food and Agriculture (Member) Ministry of Foreign Affairs and Regional Integration (Member) Attorney General and Ministry of Justice Director General, NDPC (Member) Executive Director of EPA (Member) Carbon Market Office Administrator (Secretariat) 	Two times in the calendar year
Carbon Market Committee	Rulemaking	<ul style="list-style-type: none"> Approves regular reviews and recommendations from CM-TAC on the following: <ul style="list-style-type: none"> Published whitelist for eligible technologies. Use of existing approved methodology under international crediting standards. Recognition of recommended independent assessment entities accredited under international standards. National modalities for approving new baseline and monitoring methodologies National modalities accreditation of independent assessment entities. Reviews CM-TAC’s recommendations for an activity developer preparing a mitigation activity aiming to generate ITMOs and approve authorisation for the 	<ol style="list-style-type: none"> Director of Environment, MESTI Executive Director, EPA Executive Secretary, Energy Commission President, Private Enterprise Federation Director responsible for Renewable Energy at the Ministry of Energy Chief Executive, Forestry Commission Ghana Association of Industries Ghana Association of Bankers Representative of CSOs. Climate Change Unit of EPA. Ministry of Finance. Carbon Market Office (secretary) 	Quarterly in a year

⁴⁵ Membership include the NDC sectors that are eligible to generate ITMOs including mitigation measures, mitigation co-benefit of adaptation and economic diversification plans and means to achieve them.

		<p>Minister responsible for Environment or delegated authority to grant a letter of authorisation.</p> <ul style="list-style-type: none"> • Approves the recommendations by the CM-TAC on issuing ITMOs to eligible mitigation activity following a positive examination of the verification report. • Reviews and approve the recommendations by the CM-TAC on the NDC-related baseline parameters must be incorporated into the design of mitigation activities. • Review and approve the recommendations by the CM-TAC for individual small-scale mitigation activities as a candidate for a programmatic activity. • Address grievances and appeals from the actors involved in Article 6.2 arising from decisions of CM-TAC and CMC and processes for Article 6.2 transactions. 		
Carbon Market Technical Advisory Committee	Technical advisory	<ul style="list-style-type: none"> • Review international methodologies, technical guidelines, and default factors. • Recommend NDC-related baseline parameters. • Oversee the development of new methodologies, technical guidelines, and default factors by third parties • Provide analysis of the impact of potential projects/transfers on NDCs compliance. • Review and Recommend MADD for mitigation activity for validation and Authorisation. • Review and recommend the issuance of ITMOs to eligible Mitigation Activity. • Review and recommend the modalities for a small-scale mitigation activity or POA. 	<ol style="list-style-type: none"> 1. Environmental Protection Agency (UNFCCC Focal Person, Chair) 2. Energy Efficiency, Renewable Energy Promotion and Climate Change Directorate of Energy Commission. 3. National REDD+ Secretariat of Forestry Commission. 4. Technical Advisor (UNDP, Others) 5. Sanitation Directorate (Relevant Ministry). 6. Energy Centre, Kumasi Technical 7. Two co-opted members for relevant EPA departments/regions 8. Relevant CSIR Institution. 9. A6 Office as convenor (non-member). 	Two months basis
Carbon Market Office	Implementation	<ul style="list-style-type: none"> • Administer application for MAP for the creation of MAP Account and MID on the GCR. • Issues Letter of Identification with a unique identification number to an Entity seeking to engage in Article 6.2 transactions. • Review eligible mitigation activities published in the whitelist. 	<p>Technical Task Lead (TTL)</p> <ol style="list-style-type: none"> 1. Expert – Methods and standards 2. Expert – Registration and Issuance 3. Expert – Knowledge, capacity development. 4. Expert – Legal Affairs 5. Expert – QA, Rules & Reporting 	Day-to-day

		<ul style="list-style-type: none"> • Develop and manage a roster of eligible independent assessment entities to carry out validation and verification. • Define the criteria for the threshold for a small-scale mitigation activity or modalities for POA. • Publish the list of projects and project entities generating ITMOs for Article 6.2 • Publish a Roaster of Experts made up of local experts recommended to participate in MRV services. • Receive requests and issue letters of intent, recommendation, and assurance. • Review and register eligible mitigation activities and their crediting period. • Implement issuance decisions based on the approval of the Carbon Market Committee. • Create and transfer ITMOs to participating acquiring parties. • Maintain a registry of projects and MOs, including links with international registries where required • Implement corresponding adjustments • Provide input to EPA to Report on activities, MOs, and transfers in the biennial transparency report for Article 6 Technical Expert Review. • Support mitigation activity sourcing and development 	<p>6. Expert – Registry & Transactions</p> <p>7. Expert – Sourcing, promotion, and matchmaking</p>	
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Part 5: National Article 6.2 Mitigation Activity Development Steps

5.1 Mitigation Activity Development Steps

- 5.1.1 Ghana established the national procedures for developing a mitigation activity to create authorised MOs for an international transfer to an acquiring participating Party. It involves a step-by-step guide for an activity developer to follow at each stage for designing, authorising, and transferring MOs.
- 5.1.2 The Carbon Market Office shall administer the national procedures established in Table 7 in accordance with the roles and responsibilities outlined in Table 6.
- 5.1.3 Ghana's mitigation activity steps have been developed based on the best practices and experiences of the existing international carbon markets, such as the CDM, Gold Standard, and the World Bank's Standardised Crediting Framework (SCF).
- 5.1.4 The national procedures have incorporated the requirements in Article 6.2 Guidance adopted as Decision 2/CMA.3 and the Bilateral Agreement between Ghana and participating acquiring Party.
- 5.1.5 The Carbon Market Office, on the advice of the CM-TAC and the approval of the CMC, may make changes or update the mitigation activity steps to respond to new international guidance by the CMA and Ghana's strategy on Article 6 future bilateral agreements with other countries or development partners and the updated NDC. When any changes or updates are introduced, the Carbon Market Office will publish formal notices on updates to activity developers and key stakeholders through the webpage of the Carbon Market Office, email, and the dedicated portals. Such updates, decisions or changes shall be applicable post-factum.
- 5.1.6 Thus, the national processes are summarised below:

a. Mitigation activity developer and entity application

- Application to create a MAP account to obtain a mitigation activity identification number on the GCR.
- The activity developer pays the application fee per [schedule 11](#) to activate the account to cover administrative expenses and reduce redundancy in account creation.
- Entity application for formal identification and creation of unique identification number.
- Each qualified entity shall be charged a fee per [schedule 11](#) to access UIN to cover administrative expenses and reduce redundancy in creating a unique identification number.
- Any activity developer seeking to obtain additional MID or UIN shall complete the MID application form and pay the required application fee as outlined in [schedule 11](#).

b. Mitigation activity preparation

- Activity developer prepares Mitigation Activity Idea Note (Optional) and/or requests for letter of intent.
- VCM project developer request for letter of endorsement as formal recognition of the VCM project developer seeking to create carbon offset credit.
- Activity developer request for letter of assurance for pre-authorisation and confirmation of automatic additionality if mitigation activity is published in the “*Whitelist*”.
- The activity developer prepares the MADD using the baseline and MRV methodology in the recommended ICS, such as CDM, GS, VCS, and TREES. The MADD is subsequently submitted to Carbon Market Office for consideration and recommendation.
- Activity developer shows evidence of consultation from the line ministry the mitigation activity is being developed through a letter of support. Among others, the support letter must address the alignment of the proposed activity to the sector priorities and regulatory requirements.

c. Consideration of mitigation design activity document

- Carbon Market Office performs an initial quality check of MADD and prepares decision aid material for the CM-TAC meeting.
- Carbon Market Office convenes CM-TAC meeting to consider MADD for recommendations for validation and authorisation.
- The carbon Market Office transmits the MADD package and CM-TAC recommendation decision for ratification by the Carbon Market Committee.
- Carbon Market Office issues a letter of recommendation to the activity developer to proceed to the validation stage and initiate the authorisation process.

d. Independent assessment of mitigation activity

- Validation and assessment of mitigation activity undertaken by a pre-approved independent entity under CDM, VCS, ISO-14064, involving the assessment of the consistency of MADD with methodology under ICS, and per schedule 6 of this framework, bilateral agreement between Ghana and participating Party and the national laws of the participating acquiring Party.
- Individual small-scale projects as candidates for a programmatic activity, based on the threshold recommended by CM-TAC and approved by the CMC, and in agreement with the participating Party, may use simplified, standardised baseline and Carbon Market Office completeness checks to reduce transaction costs.

e. Authorisation and preparation of Article 6.2 Initial Report (AIR)

- The activity developer submits a request for a letter of authorisation to the Carbon Market Office using the procedures in section 2.4 and section 3.9 of this framework document.
- Carbon Market Office prepares Article 6.2 Initial Report to UNFCCC for the mitigation activity Ghana intends to Authorise as required in Paragraph 18 of Decision 2/CMA.3.

f. Mitigation activity registration and reflection authorisation status

- The activity developer shall register the mitigation activity on the GCR, or any registry linked to an ICS (GS, VCS or TREES) and reflect its authorisation status.
- Carbon Market Office conducts the initial consistency and completeness check on MADD, authorisation letter and validation report and officially registers mitigation activity on GCR. Carbon Market Office shall be notified by the administrator of the registry linked to ICS of the registration and reflection of the authorisation status of mitigation activity.
- ICS registry administrator sends registration notification of VCM project on its registry for record keeping.

g. Implementation and monitoring

- The activity developer implements the registered mitigation activity and monitors the outcomes per the requirements set in the MADD and the methodology approved by the recommended ICS in this framework document.

h. Verification and positive examination

- An accredited entity under CDM, VCS and GS conducts independent verification of the consistency of the monitoring report to verify the impacts achieved by the activity during the monitoring period.
- An accredited entity under CDM, VCS and GS conducts independent verification of the consistency of the monitoring report to verify the impacts achieved by the activity during the monitoring period.
- The Carbon Market Office may allow individual small-scale projects as candidates for a programmatic activity and, in the agreement of the participating Party, to combine validation and verification stages for the mitigation activity.
- Ghana and the participating acquiring Party shall undertake a positive examination of the verification report leading to the recognition of the verified mitigation activity.
- The successful, positive examination of the verification report will allow for the publication of the verification report.

i. Issuance of MOs

- Authorised and verified MOs from mitigation activity seeking the corresponding adjustment shall be created on the Ghana Registry System or Registry linked to an ICS with unique serial numbers into a holding account. The serial number format for the issued MOs shall be consistent with the requirements in section V.A 2/CMA/3.
- The Carbon Market Office, through the GCR, shall be notified of the quantity and particulars of the MOs issued to a mitigation activity on a registry linked to ICS.
- Submit notification of the issuance of carbon offset credits to the VCM project for recording on the GCR.

j. Transfer, retirement, and cancellation of ITMOs

- Regardless of the registry on which the MOs are created and recorded, all transfers of the ITMOs to the Registry of the participating acquiring Country shall commence from the GCR.
- Carbon Market Office first transfers ITMOs to the Registry of participating acquiring Party for the Uses as defined per Decision 2/CMA.3 and the provisions in the letter of authorisation.
- Carbon Market Office cancels an equal amount of transferred ITMOs in the retirement account on the GCR.
- Retirement of carbon offset credits as part of a voluntary carbon commitment programme.

k. Payment of settlements

- Acquiring participating Party pays the activity developer's financial value of authorised ITMOs according to the mitigation outcome purchase agreement terms.
- The activity developer receives payments for transferring authorised ITMOs to the acquiring participating Party or activity developer creating carbon offset credits for use towards domestic voluntary carbon commitment and pays 100% of the listing fee per issuance according to [schedule 11](#).
- The activity developer makes full payment of the CA fee to compensate for the opportunity cost of meeting Ghana's NDC and the marginal cost of creating authorised ITMOs per issuance per [schedule 11](#).

l. Adaptation contribution

- The Carbon Market Office and participating acquiring Party would discuss the modalities for contribution toward adaptation finance in Ghana as the transferring Party.

m. Corresponding adjustment

- Carbon Market Office undertakes the corresponding adjustment on all transferred authorised ITMOs within the GHG accounting framework per the principles in section 2.2.5 and the methodology in section 2.6 of this framework document.

n. Reporting

- Carbon Market Office prepares Article 6.2 Initial Report before issuing the authorisation letter and releases an official authorisation statement for each mitigation activity.
- Carbon Market Office shall prepare the quantitative information on Article 6.2 transaction in an electronic format as Annual Report and submitted to the UNFCCC for recording in the Article 6 database.
- EPA and Carbon Market Office prepares Regular Information on Ghana's Article 6.2 cooperation approach as an annexe to biennial transparency reports.

5.1.7 Ghana presents expanded mitigation activity development steps in Table 8. It will apply to all prospective mitigation activity developers seeking CA from the Government of Ghana and VCM project developers.

Table 8: Ghana’s expanded mitigation activity development steps

Steps	Tasks	Inputs	Outputs
Step 1.1	<p>Task by: Mitigation Activity Participant - Activity Developer or VCM Project Developer</p> <p>Tasks: Mitigation activity participant application to create an account.</p> <ul style="list-style-type: none"> Activity or VCM project developer downloads application form The developer completes the application form and submits using the link on the form. Developers pay the application fee in schedule 11 to activate the account on the GCR. 	<p>Application form</p> <p>Application fee invoice</p>	<p>Carbon Market Office creates a MAP account number and grants activity or VCM project developer access.</p>
	<p>Task by: Entity - Service Provider or Carbon Credit Broker or Validation/Verification Entity</p> <p>Task: Entity application for formal identification and creation of Unique Identification Number.</p> <ul style="list-style-type: none"> Each entity downloads the application form Each entity completes the application form and submits using the link on the form. The entity pays the application fee in schedule 11 to activate the account on GCR. 	<p>Application form</p> <p>Application fee invoice</p>	<p>Carbon Market Office creates a unique identification number and grants access to the entity.</p>
Step 1.2	<p>Task by: Public or Private Entity seeking Authorisation to participate in Article 6.4 activity as activity participant under the Participants</p> <p>Task: Public or private entity request for Letter of Entity Authorisation (LEA) from the DNA of the Mechanism</p> <ul style="list-style-type: none"> Submit a request for a Letter of Entity Authorisation (LEA) to the DNA of the Mechanism Public or private entity pays appropriate administrative fees DNA of the Mechanism evaluates the request for LEA and issues LEA for to authorised entity, making a public copy of the LEA through the Supervisory Body of the Mechanism 	<p>Invoices for Entity Authorisation administrative fee</p>	<p>Carbon Market Office Issues LEA to the entity and submit a copy to the Supervisory Body of the Mechanism</p>
Step 2.1	<p>Task by: Activity Developer (optional step)</p> <p>Task Submits Mitigation Activity Idea Note (MAIN) and/or Request for Letter of Intent.</p> <ul style="list-style-type: none"> Activity developer has the option to prepare MAIN using the MAIN form and submit to the Carbon Market Office review and consideration of a Letter of Intent (LOI) 	<p>MAIN form</p> <p>LOI requests a sample letter</p>	<p>Carbon Market Office reviews MAIN and issues LOI</p>

	<p>Task by: VCM Project Developer</p> <p>Tasks: Request for Formal Recognition of VCM Project</p> <ul style="list-style-type: none"> ▪ VCM project developer completes the request for Formal Recognition (FOR) form and attaches it with documentation on the VCM project to Carbon Market Office. 	<u>FOR request sample letter</u>	Carbon Market Office review request and issues Letter of Endorsement.
Step 2.2	<p>Task by: Activity Developer</p> <p>Task: Pre-authorisation request to mitigation activity included in the whitelist</p> <ul style="list-style-type: none"> • The activity developer may submit a pre-authorisation request letter to Carbon Market Office in so far as mitigation activity is included in the whitelist published in this framework. 	<u>Pre-authorisation request sample letter</u>	Carbon Market Office reviews requests and issues Letters of Assurance
Step 2.3	<p>Task by: Activity Developer and Carbon Market Office</p> <p>Tasks: Preparation of MADD and Carbon Market Office consideration of MADD</p> <ul style="list-style-type: none"> ▪ The activity developer designs the mitigation activity intended to reduce/remove GHG emissions in Ghana according to the methodology in recommended ICS protocols and uses the template to prepare MADD. ▪ The developer must use CDM, VCS and GS in designing the mitigation activity baseline and MRV while ensuring consistency with parameters in Ghana's NDC baseline. ▪ The developer submits the official signed version of the MADD to Carbon Market Office and the participating acquiring Party for consideration. ▪ Activity developer shows evidence of consultation from the line ministry the mitigation activity is being developed through a letter of support. ▪ Carbon Market Office performs an initial quality check of MADD and prepares decision aid material for the CM-TAC meeting. ▪ Carbon Market Office determines the applicability of baseline and monitoring methodology for the mitigation activity. ▪ The activity developer shows evidence of communication with participating acquiring Party on eligibility of methodological requirement. ▪ Carbon Market Office convenes CM-TAC meeting to consider MADD for recommendations for validation and authorisation. ▪ The carbon Market Office transmits the MADD package and CM-TAC recommendation decision for ratification by the Carbon Market Committee. ▪ Carbon Market Office issues a letter of recommendation to the activity developer to proceed to the validation stage and initiate the authorisation process. 	<u>MADD template</u>	Carbon Market Office considers MADD and issues a letter of recommendation to proceed to the validation stage and initiate authorisation.

Step 3	Validation and authorisation	<p>Task by: Independent validation entity</p> <p>Tasks: Validation Assessment of Mitigation Activity in MADD</p> <ul style="list-style-type: none"> ▪ Activity developer tenders for independent validation entities accredited under CDM, VCS, TREES, ISO 14064 and GS, recommended in this framework and listed by the participating acquiring Party to perform validation of MADD. ▪ The Independent validation entity appoints local experts in Ghana to participate in the validation team and stakeholder consultation. ▪ Activity developers aiming to implement individual projects as candidates for a programmatic activity may be permitted to use a simplified standard baseline and Carbon Market Office TLL to check its completeness to reduce transaction costs. 	<p>Validation checklist</p> <p>Carbon Market Office TLL checklist for programmatic activity</p>	<p>Independent validation entity issues validation assessment report</p> <p>Carbon Market Office programmatic activity checklist report</p>
Step 4		<p>Task by: Activity Developer</p> <p>Task: Authorisation Request and prepare Article 6.2 Initial Report (AIR)</p> <ul style="list-style-type: none"> ▪ The activity developer submits a request letter of authorisation to Carbon Market Office using the authorisation request form in section 2.4 and section 3.9 of this framework document. ▪ Carbon Market Office prepares Article 6.2 Initial Report for the mitigation activity seeking to generate ITMOs for Authorisation. 	<p>Authorisation request form</p> <p>AIR template</p>	<p>Carbon Market Office issues LOA to the Activity developer.</p> <p>Carbon Market Office publishes AIR to UNFCCC.</p>
Step 5	Registration	<p>Task by: Activity Developer, Carbon Market Office, and ICS</p> <p>Task: Mitigation Activity Registration</p> <ul style="list-style-type: none"> ▪ The activity developer requests registration of mitigation activity on GCR managed by Carbon Market Office or on the registry linked to ICS such as GS, VCS or VERRA. ▪ ICS registry administrator to notify Carbon Market Office via email message of registration of mitigation activity on its registry and reflected authorisation status. ▪ ICS registry administrator to notify Carbon Market Office via email message of registration of VCM project on its registry. 	<p>Carbon Market Office registration request form</p> <p>ICS registration notification message format</p>	<p>Carbon Market Office or ICS registry administer register mitigation activity and reflect its authorisation status</p>

Step 8	Implementation	<p>Task by: Activity Developer</p> <p>Task: Implementation and monitoring of mitigation activity</p> <ul style="list-style-type: none"> ▪ The Activity Developer implements and monitors registered mitigation activity using the Carbon Market Office monitoring template according to the monitoring methodology in the validated MADD. 	Monitoring report template	Activity developers submit periodic monitoring reports electronically to A.60
Step 9	Verification and Positive Examination	<p>Task by: Independent verification entity, Carbon Market Office and participating acquiring Party</p> <p>Tasks: Verification Assessment of Mitigation Activity and Positive Examination</p> <ul style="list-style-type: none"> ▪ The activity developer tenders for an independent verification entity accredited under CDM, VCS, ISO 14064, and GS are recommended in this framework and listed by the participating acquiring Party to conduct independent verification of mitigation activity outcomes. ▪ The Independent verification entity appoints local experts in Ghana to participate in the verification exercise. ▪ The activity developer aiming to implement individual projects as a candidate for a programmatic activity may be permitted to combine validation and verification. ▪ Carbon Market Office and participating acquiring Party conduct positive examination on verification report before publication. 	Carbon Market Office verification checklist Positive examination notification message template	Independent verification entity issues mitigation activity verification assessment report. Carbon Market Office and participating in acquiring Party positive examination notification messages.
Step 10	Issuances	<p>Task by: Activity Developer</p> <p>Task: Issuances</p> <ul style="list-style-type: none"> ▪ Activity developer request issuance of authorised, verified and recognised ITMOs on GCR managed by Carbon Market Office or on the registry linked to ICS such as GS, VCS or VERRA with unique serial numbers and labelled into a holding account. ▪ ICS registry administrator notifies Carbon Market Office via email message of the issuance of authorised, verified and recognised ITMOs on its registry and reflected labels. ▪ ICS registry administrator notifies Carbon Market Office via email message of the issuance of carbon offset credit to VCM projects on its registry and reflected labels. 	Carbon Market Office ITMOs issuance request form ICS registry ITMOs issuance notification message format ICS registry carbon offset credit issuance notification message format	Carbon Market Office issuance of authorised, verified and recognised ITMOs on GCR ICS registry administrator issues authorised, verified and recognised ITMOs. The ICS registry administrator issues carbon offset credits

				and sends a notification to GCR.
Step 11	First Transfer and Retirement	<p>Task by: Carbon Market Office</p> <p>Task: First Transfer, retirement, and cancellation</p> <ul style="list-style-type: none"> ▪ Carbon Market Office transfers the quantity of ITMO to receiving registry of the participating acquiring Party per MOPA and the LOA using the transfer request template from the Activity Developer. ▪ Carbon Market Office performs reconciliation of ITMO upon acknowledgement of receipt of first transfers ITMOs in the receiving registry. ▪ VCM Project Developer notifies the Carbon Market Office of the retirement of carbon offset credits from the VCM project for voluntary carbon commitment. 	<p><u>ITMOs transfer request</u></p> <p><u>Notification of receipt ITMOs message format</u></p>	Carbon Market Office records of transfer of ITMOs with proper labels to the receiving registry
Step 12	Payment of settlement	<p>Task by: Carbon Market Office and acquiring participating Party</p> <p>Tasks: Payment of settlement</p> <ul style="list-style-type: none"> ▪ Acquiring participating Party pays for the financial value of authorized ITMOs to the Activity Developer according to the terms of the MOPA. ▪ Activity Developer pays 100% of the listing fee to Carbon Market Office for the registry services for creating ITMOs per crediting cycle over the implementation period per <u>schedule 11</u>. ▪ VCM Project Developer pays 100% of the listing fee to Carbon Market Office for registry service for formal recognition per crediting cycle over the implementation period per <u>schedule 11</u>. ▪ Acquiring participating Party makes full payment of the CA fee to compensate for the opportunity cost of meeting NDC and the marginal cost for creating authorised ITMOs to Carbon Market Office per <u>schedule 11</u>. 	<p><u>Invoice for listing fee payment</u></p> <p><u>Invoice for CA fee payment</u></p>	<p>Carbon Market Office issues receipt of payment of a listing fee</p> <p>Carbon Market Office issues receipt of payment of CA fee</p>
Step 13	Corresponding Adjustment	<p>Task by: Carbon Market Office</p> <p>Tasks: Apply the Corresponding Adjustment</p> <ul style="list-style-type: none"> ▪ Cancel ITMOs with recommended labels and indicate the application of the corresponding adjustment and/or retirement on GCR. ▪ Record all ITMOs seeking CA with the use case attribute and apply Corresponding Adjustments according to the methodology in section 2.6 of this framework. 	<u>Flag ITMOs for CA</u>	Carbon Market Office lists ITMOs for Corresponding Adjustment

Step 14	Reporting	<p>Task by: Carbon Market Office</p> <p>Tasks: Report Preparation</p> <ul style="list-style-type: none"> ▪ Carbon Market Office prepares Article 6.2 Initial Report (AIR) before issuing the Letter of Authorisation (LOA) and releases the official authorisation statement for each mitigation activity. ▪ Carbon Market Office compiles quantitative information on Article 6.2 transactions in electronic format as Annual Report and submits it to the UNFCCC for recording in the Article 6 database. ▪ EPA prepares Regular Information on Ghana's Article 6.2 cooperation approach as an annexe to Biennial Transparency Reports (BTR). 	<p>AIR Template</p> <p>Annual Report Template</p> <p>Regular Information Template</p>	<p>Carbon Market Office and EPA prepare Initial Reports, Annual Report and Regular Information</p>
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5.1.8 The workflow and timelines of Ghana’s Article 6.2 transaction are presented in Figure 5

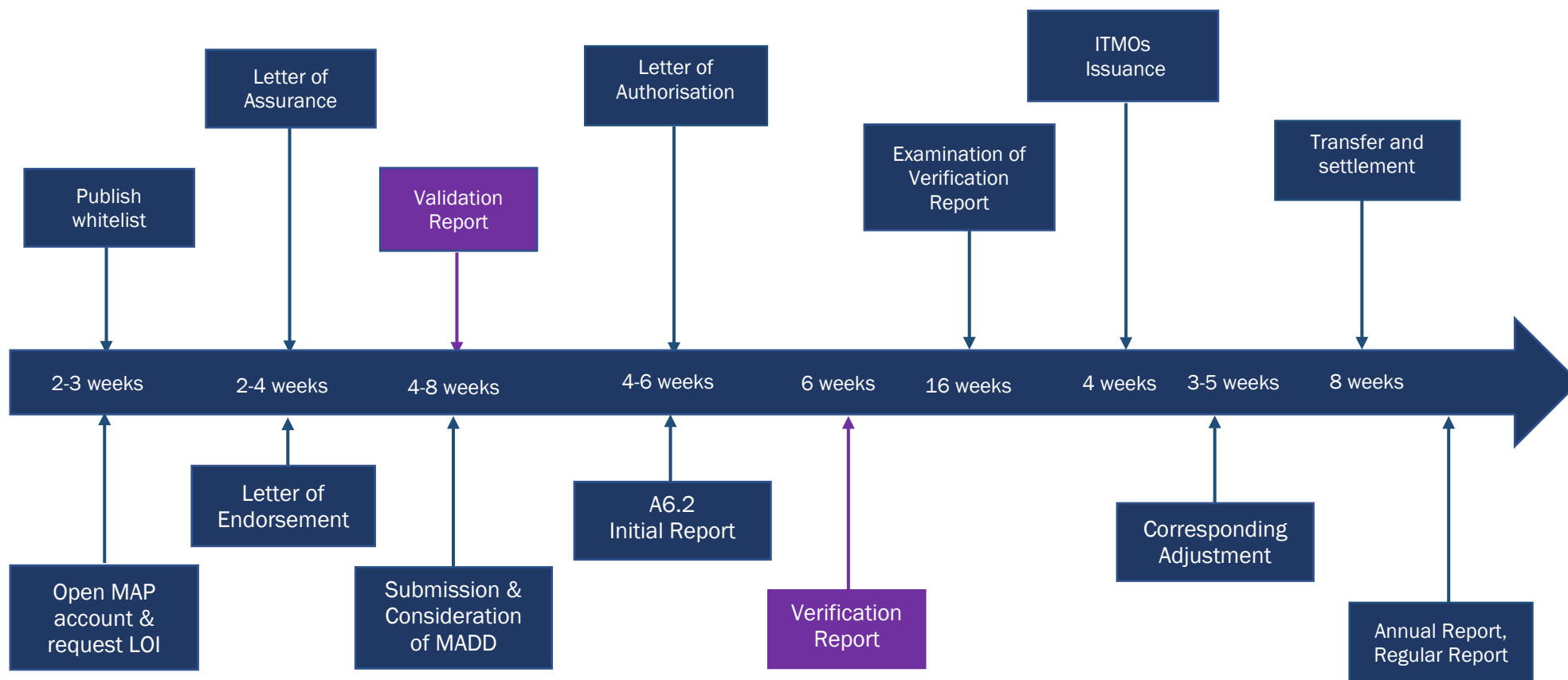


Figure 5: Workflow and timelines of Article 6.2 transactions in Ghana

Part 6: Operationalising the Article 6.2 Framework

6.1 Sample Letters, Template and Forms

- 6.1.1 Mitigation Activity Participant and Entity Application Form.
- 6.1.2 Mitigation Activity Application Form.
- 6.1.3 Whitelist of technology for 2022 – 2025
- 6.1.4 Mitigation Activity Idea Note (MAIN) template.
- 6.1.5 Letter of Intent request template.
- 6.1.6 Sample of Letter Intent.
- 6.1.7 Formal Recognition requests a sample letter.
- 6.1.8 Letter of Endorsement from the Carbon Market Office.
- 6.1.9 Pre-authorisation request sample letter.
- 6.1.10 Mitigation Activity Design Document template.
- 6.1.11 Letter of Recommendation.
- 6.1.12 Carbon Market Office Validation Checklist.
- 6.1.13 Letter of Authorisation request sample letter.
- 6.1.14 Letter of Sample of Letter of Authorisation.
- 6.1.15 Article 6.2 initial report template.
- 6.1.16 Carbon Market Office registration request form.
- 6.1.17 ICS registration notification message format.
- 6.1.18 Monitoring report template.
- 6.1.19 Carbon Market Office verification checklist.
- 6.1.20 Positive examination notification message template.
- 6.1.21 ICS registry ITMOs issuance notification message format.
- 6.1.22 ICS registry carbon offset credits issuance notification message format.
- 6.1.23 ITMOs issuance request form.
- 6.1.24 Annual Information template.
- 6.1.25 Regular Information Template.



Mitigation Activity Participant or Entity Application Form

Any mitigation activity developer that wants to create a MAP Account and Mitigation Activity Identification Number (MID) on the GCR, and/or wishes to obtain a letter of intent; and all entities who intend to engage in the Article 6.2 cooperative approach transaction or voluntary carbon market as a service provider or carbon credit broker or validation/verification entity aiming to receive to a letter of identification and unique identification number from the Carbon Market Office must complete this form and submit using the web link - http://appgcr.epa.gov.gh/upload_docx.php.

1. Activity developer⁴⁶ or entity⁴⁷ background information

1.1 MAP or entity name: [Click or tap here to enter text.](#)

1.2 Type of entity: Choose an item.

1.3 Entity application type: Choose an item.

1.4 Country of operations: [Click or tap here to enter text.](#)

1.5 Business area: [Click or tap here to enter text.](#)

1.6 Sector: Choose an item.

1.7 Business address: [Click or tap here to enter text.](#)

Submitted by:

Full Name:

Designation:

Submission Date:

Signature:

2. Activity developer or entity business information

2.1 Business registration number: [Click or tap here to enter text.](#)

2.2 Business documentation: [Attach the following applicable document](#)

- Certification of registration/incorporation (for activity developer and entity)
- Tax clearance certificate (for activity developer and entity)
- Mitigation Activity Concept Note (only for activity developers seeking LOI)
- EIA Permit (activities that require an EPA permit or LI 1652, 1999)

3. Activity developer or entity contact person information

3.1 Name of key contact person: [Click or tap here to enter text.](#)

3.2 Position of contact person: [Click or tap here to enter text.](#)

3.3 Phone number of contact person: [Click or tap here to enter text.](#)

3.4 Email of contact person: [Click or tap here to enter text.](#)

Note 1: Each activity developer must submit the completed form with all the attachments to receive MAP Account and MID with log-in credentials for unlimited users per Applicant upon payment of the amount stated in the fees schedule.

Note 2: Each SP, CCB and VVE must submit the completed form with all attachments to receive a formal Letter of Identification with a unique identification number for listing on the GCR upon payment of the amount stated in the fees schedule.

⁴⁶ **MAPs** – local or international companies or businesses involved in the developing and implementing eligible mitigation activities aiming to create authorised ITMOs for transfer to a participating Party or voluntary carbon projects seeking recognition and listing on Ghana's Carbon Registry.

⁴⁷ **Entity** - local or international companies or businesses providing services to mitigation activity participants on activity sourcing, conducting feasibility and development of activities, validation and verification, offering financial, monitoring and registry services, and carbon credit brokers (buying and selling).



Mitigation Activity Application Form

A mitigation activity developer that has an existing MAP account on the GRC and wishes to receive another MID for a new activity from the Carbon Market Office into same account, must complete the mitigation activity application form and submit using the web link portal within the existing MAP Account.

1. Activity developer background information

- 1.1 Activity developer: [Click or tap here to enter text.](#)
- 1.2 Existing MAP account number: [Click or tap here to enter text.](#)
- 1.3 Address of activity developer: [Click or tap here to enter text.](#)

2. Information on new mitigation activity

- 2.1 Name of Activity: [Click or tap here to enter text.](#)
- 2.2 Abbreviation of the name of mitigation activity: [Click or tap here to enter text.](#)
- 2.3 Sector the new activity belongs: Choose an item.
- 2.4 Location of new activity: [Click or tap here to enter text.](#)
- 2.5 Mitigation outcome type new activity seeking to generated: Choose an item.

3. Information on the contact person responsible for the new mitigation activity

- 3.1 Name of key contact person: [Click or tap here to enter text.](#)
- 3.2 Position of contact person: [Click or tap here to enter text.](#)
- 3.3 Phone number of contact person: [Click or tap here to enter text.](#)
- 3.4 Email of contact person: [Click or tap here to enter text.](#)

Submitted by:

Full Name:

Designation:

Submission Date:

Signature:



Whitelist technologies for 2022 to 2025

List of automatic additionality technologies eligible for pre-authorisation request

Automatic additional technology list

1. Waste sector – waste handling

- Landfill gas management - New or existing landfills that or would have vented or flared methane gas without utilisation for energy generation.
- W2E technologies involve gasification, anaerobic biodigesters⁴⁸ and anaerobic treatment of solid and liquid waste for gainful energy use.
- Composting of organic waste through the avoidance of emissions of methane to the atmosphere from biomass or other organic matter that would have otherwise been left to decay anaerobically in a solid waste disposal site (SWDS) or an animal waste management system (AWMS) or a wastewater treatment system (WWTS).

2. Renewable energy technologies

- Distributed solar photovoltaic technologies, including solar rooftop solar PV installation of less than 1MW per site.
- Off-shore wind technologies.
- Micro/pico-hydro (with power plant size up to 100 kW).
- Biomass gasification/biogas (up to 100 kW).
- Solar photovoltaic mini grids

3. Sustainable cooking

- Efficient cooking includes the introduction of high-efficiency improved biomass and
- LPG or electric cooking stoves or biomass-based fuel replace inefficient, traditional cooking stoves.

Published by Carbon Market Office

Full Name:

Designation:

Submission Date:

Signature:

⁴⁸ Biogas digesters for cooking: Digesters used in biogas generation from anaerobic treatment wastes (e.g., kitchen, vegetable, animal, and farms) where the resulting biogas is used for heat production and energy production.



Mitigation Activity Idea Note (MAIN)

Activity developer has the option to use this template to prepare MAIN for the mitigation activity seek generate ITMOs and submit to the Carbon Market Office to determine its alignment with Ghana's NDC and SDG. Where possible, the complete MAIN may be submitted together with the request for the LOI. MAIN must briefly explain the proposed mitigation activity, alignment with NDC and sector policies, the rationale for generating the ITMOs, and monitoring plan, governance arrangements, contribution to sustainable development and financial requirements.

Mitigation Activity Idea Note Template

1. Summary of proposed mitigation activity	
2. Background	
2.1 Title of proposed mitigation activity (include MID if applicable)	
2.2 Introduction	
2.3 Objectives	
2.3 Description of Mitigation Activity	
3. Linkage with Ghana's NDC and relevant sector policies	
4. Technology and GHG rationale	
5. Technical/Financial Additionality Statement	
6. Contribution to Sustainable Development	
7. MRV Plan	
8. Governance Arrangement	
9. Financial Requirements	
10. Workplan	
Submitted by: Developers Name: Date: Signature:	



Sample letter, “Request for Letter of Intent” (LOI)

Sample letter for an activity developer to request letter of intent from the Administrator of Carbon Market Office to confirm the eligibility of a proposed mitigation activity and its alignment with Ghana’s NDC, SDGs as well as safeguard requirements in this framework document.

[Ref.]

[Date]

Dear [Administrator],

Request for Letter of Intent [Title of proposed mitigation activity]

[Mitigation activity developer name] is active in the [business area] and experienced in [technology/measure] in [globally, Africa] and [Ghana]. [Mitigation Activity Developer name] intends to develop and implement [Name of mitigation activity] at [specific location, region] in Ghana to generate ITMOs under Ghana’s Article 6.2 framework towards the [NDC of Paris Agreement Party X] or [international mitigation use] or [other use] as determined by the participating Parties.

The [name of mitigation activity] falls in [within] or [outside] Ghana’s NDC, and associated emissions are included in the national greenhouse gas inventory of Ghana. [Name of activity developers] is, therefore, by this letter, requesting a Letter of Intent for [name of Mitigation Activity] to confirm its eligibility status, alignment with Ghana’s NDC and SDGs, as well as the safeguard requirement for Ghana.

Please do not hesitate to request any additional information you may require. We hope to receive feedback on our request at your earliest convenience.

Thank you.

Yours faithfully

[Name of activity developer]

Cc: [insert name of attachments]



Sample letter, “Letter of Intent

Sample letter of intent to be issued by the Carbon Market Office Administrator to prospective mitigation activity developers seeking LOI

[Ref.]

[Date]

RE: Letter of Intent [Title of proposed mitigation activity]

1. The Carbon Market Office takes note of the Mitigation Idea Note (MAIN) on [Name of Mitigation Activity] initiated by the [Mitigation Activity Participant – MAP]. The [Name of Mitigation Activity] is anticipated to achieve [amount of expected mitigation outcome] by 2030 for introducing [Name of mitigation technology].
2. By this letter, the Carbon Market Office confirms that the proposed [name of mitigation activity] aligns with Ghana's Nationally Determined Contributions (NDC) and Sustainable Development Goals (SDGs) priorities for the country.
3. Therefore, the Carbon Market Office stands ready to support [mitigation activity participant – MAP] in the development of the [Name of mitigation activity] per the requirements in Ghana's Article 6.2 Framework, Decision 2/CMA3 on Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and the [Name of bilateral cooperation under Article 6.2].
4. Furthermore, note that the Carbon Market Office has the mandate, as the designated national body, to oversee the technical arrangements of the carbon market instruments under Article 6.2 of the Paris Agreement.
5. Note that should the [Mitigation Activity Participant – MAP] decides to proceed to the next stage of preparing the Mitigation Activity Design Document (MADD), you will be requested to open a Mitigation Activity Participant (MAP) account and obtain Mitigation Activity Identification Number (MID) on Ghana's Carbon Registry from the Carbon Market Office to enable the creation of a MAP account and MID for the proposed [Name of mitigation activity] on the registry.

Please do not hesitate to request more information

Yours faithfully,

[Administrator of Carbon Market Office]



Sample letter, “Request for Formal Recognition (FOR)”

Sample letter for VCM project developer to request for formal recognition from the Carbon Market Office to issue letter of endorsement to enable the Ghana Government officially to recognise the VCM project and the associated carbon offset credit for enlistment on the GCR. Listing the VCM project seeking on the GCR to generate carbon offset credits will facilitate enhanced accounting and reporting of the Ghana’s national greenhouse gas emissions to the UNFCCC.

Our Ref:

[Date]

Dear

Administrator,

Request for Formal Recognition of [Name of VCM project] in Ghana.

[VCM project developer Name] aims to develop and implement Voluntary Carbon Market Activity in Ghana to generate carbon offset credits for voluntary carbon offsets.

According to the steps elaborated on VCM project development in Ghana’s Article 6.2 framework, all eligible activities require a letter of Formal Recognition (FOR). The purpose of the letter is to indicate the Government’s recognition of the VCM Activity through the issue of a Letter of Endorsement for listing on the Ghana Carbon Registry (GCR). The listing on the GCR will enhance the national accounting and reporting of greenhouse gases to the UNFCCC.

By this letter, [VCM project developer name] applies for formal recognition from the Carbon Market Office to enable the project implementation in Ghana. Kindly find the documentation of the VCM project attached to this letter for your information and consideration.

Please do not hesitate to request more information. We hope to receive your assistance in further developing the mitigation activity.

Thank you.

Yours faithfully

[Name of VCM project developer]



Letter of Endorsement for VCM Projects

Sample letter of endorsement to be issued by A6.O
Administrator for VCM Projects

[Ref.]

[Date]

Letter of Endorsement of "[Title of VCM project seeking LOE]."

The Government of Ghana endorses the [Name of VCM project] per the details below.

- Name VCM Project
- Name of VCM Project Developer
- VCM Project type
- VCM Expected Carbon Offset
- VCM Project Location
- GCR Listing ID
- ICS Methodology and Registry type
- VCM Project ICS Registry ID

The Government of Ghana confirms that:

- Ghana has ratified the Paris Agreement on [Date] and submitted its Nationally Determined Contribution (NDC).
- The [name of VCM project] contributes to meeting the goals of the Government of Ghana's NDC.
- The carbon offsets generated from the [name of VCM project] may be used by the [Voluntary carbon market project developer] or [Ghana Government] to demonstrate the achievement of its own NDC.
- The [name of VCM project] contributes to sustainable development in Ghana.

The Government of Ghana endorses the [Name of VCM project developer] to [coordinate/, [manage]/[implement] the [Name of VCM Project] as [coordinating/managing entity]. Endorsement of the [Name of VCM Project] does not imply any commitment to undertake Corresponding Adjustment.

Through this letter, the Carbon Market Office commits to render assistance as necessary for any applicable future process related to listing the project on the Ghana Carbon Registry and accounting of credits from the [Name of VCM project] in the national accounting system.

Yours faithfully

[Administrator of Carbon Market Office]



Sample pre-authorisation request letter

Sample letter for activity developer to request for letter of assurance

[Ref.]

[Date]

Dear Administrator,

Request for Letter of Assurance [name of mitigation activity]

[Mitigation activity developer Name] is active in the [business area] and experienced in [technology/measure] in [globally, Africa] and [Ghana]. [Activity developer name] aims to develop and implement mitigation activity at [specific location, region] in Ghana to generate ITMOs towards the [NDC of Paris Agreement Party X] or [international mitigation use] or [other use] determined by the participating Party.

According to mitigation activity development steps elaborated in Ghana's Article 6.2 framework, all eligible mitigation activities require an authorisation letter. Additionally, entities developing activities that are eligible in the Whitelist may request a pre-authorisation letter from the administrator of the Carbon Market Office.

The purpose of the pre-authorisation letter is to indicate Government's willingness to apply the corresponding adjustment and confirm the automatic additionality status of the mitigation activity

By this letter, [Activity developer name] applies for a Letter of Assurance (LOA) from the Carbon Market Office to enable the [Activity developer name] to continue to develop the mitigation activity and satisfy the pre-condition of eligibility additionality to Ghana's NDC.

Please do not hesitate to request more information. We hope to receive your assistance in further developing the mitigation activity.

Thank you.

Yours faithfully

[Name of Activity developer name]



Mitigation Activity Design Document (MADD) Template

Activity developer uses this template to prepare MADD. Completed MADD and validation report will be used for authorisation. MADD must cover elaborate information on the justification of emission reductions, technology scope and demonstration of additionality, implementation and legal arrangements, linkages with NDC and sectoral policies, contribution to sustainable development, MRV plan, financial arrangement and implementation road map.

1. Overview of Mitigation Activity

General Information

Transferring country	
Managing entity ⁴⁹ in transferring country	
Receiving country	
The entity in receiving country	
Mitigation activity name	
Sector	
Mitigation rationale	
Summary of mitigation activity	
Geographic coverage	
Date and place	
Document version	

⁴⁹ Established entities, legally incorporated either in the transferring or receiving cooperating country with the mandate or recognition by the cooperating countries to participate in the Mitigation Outcome Purchase Agreement to generate MOs in each crediting period in anticipation of authorisation, transfer and recognition of MOs by participating countries.

2. Methodological Approach for Mitigation Outcomes

(Discuss against which scenario the mitigation outcomes of the Activity will be credited).

The baseline for the determination of mitigation outcomes

- Autonomous development ("business as usual"): Describe the emissions scenario in the absence of the activity under autonomous development. Use conservative assumptions to project technology diffusion.
- Effect of existing and/or planned policies and measures in line with the NDC: Complement the above considerations on autonomous development with the expected effect of existing and/or planned policies and measures for NDC implementation. Consider the timeline for policy implementation and use conservative assumptions to not underestimate their effect.
- Crediting baseline: Based on the above considerations on autonomous development and policy effects, describe the emissions scenario against which the mitigation outcomes of the activity shall be credited (crediting baseline). It should consider factors for incentivising enhanced climate action in the transferring country, i.e., the need for raising ambition along the NDC cycle and for a LEDS consistent with the global goal of net-zero emissions by 2050.

Crediting Period

3 Avoiding double claiming of mitigation outcomes

(Declare the potential overlaps and interactions over time with climate finance, governmental support and other sources of carbon finance).

- Climate finance and governmental support.
- Carbon finance.
- Attribution of mitigation outcomes.

4 Promoting sustainable development and transformational change

(Describe how the activity is promoting sustainable development. The following aspects shall be addressed)

- Consistency with the SDG priorities of the transferring country.
- Compliance with environmental and social requirements and standards as framed in applicable policies and frameworks of the transferring country.
- Respect for human rights.
- Avoidance of corruption and bad governance.
- Indicators of sustainable development.
- Stakeholder engagement: Identification of and consultations with stakeholders. What partnerships or legal means (appeals, grievance) is in place / necessary to ensure the fundamental rights of the stakeholders?
- Exit strategy: Explain, if applicable, to what extent the activity is expected to transition to a self-sustaining mode after Article 6.2 engagement ceases.

5 Determination, monitoring and reporting of mitigation outcomes

(Describe the detailed procedures for determining the mitigation outcomes for which ITMOs shall be created. Describe how the mitigation outcomes will be monitored and reported).

- Quantification of mitigation outcomes: Describe how the mitigation outcomes are determined relative to the crediting baseline. List the parameters defined ex-ante as well as those measured. Provide reference if a known methodology is used (e.g., CDM, GS, VCS).
- Carbon Leakage: Discuss, if appropriate, the avoidance of carbon leakage and the permanence of mitigation outcomes achieved.
- Data acquisition: Describe the acquisition of data used to calculate mitigation outcomes.

6 Institutional Arrangement

Activity Governance

- Describe the governance structure of the Activity, including roles and responsibilities, management structures, and operational processes.
- Designate the entity that will become the activity supervisor and form a counterparty in the MOPA.
- Describe the lead institutions and participants involved in the Activity.
- State names and roles of key participants and their designated representatives concerning the revision of this MADD, etc.
- Describe the benefit-sharing mechanism with which Ghana levies a share of proceeds to compensate implementation costs and fund a separate fund. Discuss the level of share of proceeds needed and the impact on the business model and pricing.

Interaction with Transferring Country

- Describe the coordination structure and interaction between the Activity and competent authorities of the transferring country.
- Propose what national coordinating structures (e.g., inter-ministerial, cross-sectoral) can be established or utilised to ensure proper interaction between the transferring country and the Activity.
- Describe the organisational set-up which governs mitigation activity and anchors the programme within the governmental structure. Please detail the relationship between the implementation agreement and the governing bodies, such as the steering and technical committees.

Financing model for implementing the proposed mitigation activity

Implementation schedule for the proposed mitigation activity

Status of interactions with Carbon Market Office, acquiring participating Parties etc



Letter of Recommendation (LOR)

Sample letter of recommendation to be issued by Carbon Market Office Administrator to the activity developer after the submission of MADD for consideration

[Ref.]

[Date]

Dear [Name of activity Developer]

Letter of Recommendation [Name of mitigation activity] for consideration for Authorisation and Clearance for Independent validation

1. You recall, the Carbon Market Office through [CMC on the advice of CM-TAC] for Article 6.2 Cooperative Approach, in [it meeting on the date of meeting] [meeting number], reviewed your request for recommendation of the [Name of mitigation activity] to consider Authorisation and clearance for independent validation.
2. Upon the successful review by the Carbon Market Office through [CMC on the advice of CM-TAC], we write to inform you of the Carbon Market Office through [CMC on the advice of CM-TAC]'s decision to RECOMMEND the [name of mitigation activity] on the basis that the [Name of activity developer] shall ensure [condition for recommendation].
3. The [Name of Activity Developer] proceeds to the validation stage with the Carbon Market Office through [CMC on the advice of CM-TAC]'s RECOMMENDATION. Kindly inform the Article 6.2 Office when the validation process starts to ensure that the Validation Body's Terms of Reference (TOR) meet Ghana's Article 6.2 Framework.
4. By this letter, you are informed that [Name of activity developer] has the option to request the pre-authorisation letter from the Carbon Market Office before the formal Authorisation for the Internationally Transferred Mitigation Outcomes (ITMOs) per Article 6.3 of the Paris Agreement and Article 5.1 of the Cooperation Agreement with [Name of participating Acquiring Party].

Yours faithfully

[Administrator of Carbon Market Office]



Validation completeness checklist

The Carbon Market Office use this checklist to perform completeness check prior to validation of mitigation activity

No	Particulars	Checklist Response
1	Mitigation Activity Title [Name of activity under validation]	
2	Letter of Recommendation (LOR) [Has issued Carbon Market Office LOR]	
3	Authorisation Status [LA or LOA request]	
4	Name of accredited validation company [Company hired by developer]	
5	Validation company eligible [Company eligible under this framework]	
6	Local Expert involved [Local Ghanaian expert included in validation assessment team as required in this framework]	
7	Validation Entity ID [Unique Identification issued by Carbon Market Office to validation company on GCR]	
8	Activity validation period [Has validation timeline been provided?]	
9	Clearance of validation TOR by Carbon Market Office [Carbon Market Office cleared TOR for validation]	
10	FAR for additional assessment during validation [Outstanding comments from Carbon Market Office for checking during validation]	
11	SDG and Safeguard Requirements [TOR address SDG and Safeguard requirement in this framework]	
12	NDC and Activity Consistency [TOR addresses assessment of linkages NDC and Mitigation Activity]	
13	Stakeholder engagement [Local experts involved in stakeholder engagement]	
	Checklist completed by [Name of the person at Carbon Market Office who completed the checklist]	
	Date checklist was completed [Calendar date checklist was completed]	
	Checklist was vetted and signed off by Carbon Market Office Administrator [Date and signature of Carbon Market Office Administer]	



Letter of Authorisation Request (LOAR)

Sample letter requesting issue Letter of Authorisation from the Carbon Market Office

[Ref.]

[Date]

Dear Administrator,

Request for Letter of Authorisation Request [name of mitigation activity]

[Name of activity developer] aims to develop [name of mitigation activity] covering [technology/component] in [sector] of [location] in Ghana. The ITMOs from the activity will be used for meeting [NDC target/ for CORSIA, Other mitigation purposes for voluntary carbon offset commitment] in [Name of acquiring participating Party]

Per Article 6.2 framework, Ghana shall authorise and commit to the transfer of ITMO generated by the mitigation activity during the implementation period and accordingly undertake the corresponding adjustment in line with modalities specified by UNFCCC of all eligible mitigation activities.

[Name of activity developer] requests a letter of authorisation to cover [name of mitigation activity] to ensure the further development of the activity.

Please do not hesitate to request more information. We hope to receive your assistance in further developing the mitigation activity.

Thank you.

Yours faithfully

[Name of activity developer]



Letter of Authorisation [CONFIDENTIAL]

Sample Letter of Authorisation to be issued by Ghana through the Carbon Market Office Administrator

[Ref.]

[Date]

Letter of Authorisation of [Name of mitigation activity]."

Mandate For Authorization

1. The [Name of Authorising Entity] is the Government's Ministry responsible for climate change in Ghana.
2. The Government has mandated [Name of Authorising Entity] to oversee Ghana's participation in Article 6.2 cooperative approach under the Paris Agreement and the relevant decisions adopted pursuant to the United Nations Framework Convention on Climate Change (UNFCCC), particularly, Decision 2/CMA3.
3. The Ministry of Environment, Science, Technology, and Innovation is also the designated competent authority for implementing the "Cooperation Agreement between the [Name of Participating Party] and the Republic of Ghana towards the implementation of the Paris Agreement (*hereinafter referred to as the Cooperation Agreement with [Name of Participating Party]*).

Pre-conditions for Authorization

4. The [Name of Mitigation Activity Participants], as the authorised mitigation activity participant for the "[Name of Mitigation Activity]" (*hereinafter referred to as the Mitigation Activity as defined in the Cooperation Agreement with [Name of Participating Party]*):
 - 4.1 Having satisfied all the pre-conditions for authorizing mitigation outcomes for international transfers and their subsequent use cases as set out in Ghana's Framework for Market and Non-Market Approaches and;
 - 4.2 Having considered the technical recommendations from Ghana's Article 6.2 committee on the *Name of Mitigation Activity*:

Authorization Statement

- 4 The [Name of Authorising Entity] hereby grants formal Authorization of the Internationally Transferred Mitigation Outcomes (ITMOs) that are generated from implementing the "*Name of Mitigation Activity*" based on the information outlined in *Annex [x]* of this letter, the *Mitigation Activity Design Document (MADD)* in *Annex [y]*, and per the Article 6.3 of the Paris Agreement and the Cooperation Agreement with *Name of Participating Party*".
- 5 Per the Cooperation Agreement with [Name of Participating Party], this *Authorization Letter* guarantees Ghana's recognition of the ITMOs arising from the *Mitigation Activity* and their use

towards Nationally Determined Contribution (NDC) commitment of the Receiving Party or Other Mitigation Purposes as agreed with the Receiving Party. The amount ITMOs eligible for international transfer must fulfil the positive examination requirements pursuant to Article 7 of the Cooperation Agreement with the **Name of Participating Party**.

Implications of Authorization

- 6 By this letter, the **Name of Authorising Country** confirms that:
- a. It ratified the Paris Agreement on 21st September 2016⁵⁰ and maintains its latest NDC on the interim NDC registry in accordance with Article 4, paragraph 12 of the Paris Agreement⁵¹.
 - b. Its participation in Article 6, paragraph 2, the cooperative approach of the Paris Agreement with **Name of Participating Party** as the receiving Party, is voluntary.
 - c. Its commitment to transfer the number of issued mitigation outcomes arising from the implementation of the "**Name of Mitigation Activity**" shall NOT prevent **Name of Authorising Country** from achieving the 2030 NDC target.
- 7 This letter constitutes **Name of Authorising Country** authorisation, as defined per the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (Decision 2/CMA.3) and **Name host Country's Article 6.2 framework** for the Mitigation Activity, with the following:
- d. ITMOs generated in respect of or representing mitigation from 2021 onward, spanning through the NDC implementation period up to 2030.
 - e. ITMOs generated from the Authorized mitigation activity will not be used by the **Name of Authorising Country** to demonstrate the achievement of its own NDC;
 - f. Mitigation Outcomes from the Authorized mitigation activity will be recognized into **Name of Host Party's registry**, and the transfer and use of ITMOs are consistent with the guidance and relevant decisions of the CMA.
5. This letter does not imply or provide a commitment on the part of the **Name of Authorising Country** to support or fund the authorised mitigation activity in the event that any parties have legal or environmental requirements for the construction and operation of the mitigation activity not fulfilled and the mitigation activity, therefore, is unable to proceed.

Confirmations

⁵⁰ <https://unfccc.int/node/61071>

⁵¹ <https://www4.unfccc.int/sites/ndcstaging/Pages/Party.aspx?party=GHA&prototype=1>

6. The [Name of Authorising Country] commits to transfer the amount of authorized, verified and positively examined ITMOs from this mitigation activity under the Cooperation Agreement with [Name of Participating Party], signed on [Date].
7. Through this letter, the [Name of Authorising Country] confirms to follow all requirements of the Paris Agreement as well as the Cooperation Agreement with [Name of Participating Party], including reporting, preventing double-counting and double-claiming, and undertaking Corresponding Adjustments.
8. By this letter, the [Name of Authorising Country] commits to apply corresponding adjustments (single-year target accounting approach by calculating average annual ITMOs transfers over 2021-2030), consistently with the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (Decision 2/CMA.3) and relevant future decisions of the CMA, in a transparent, accurate, complete, comparable, and consistent manner.

Unforeseen Circumstances

9. The letter shall be applicable until the timing of the authorization elapses, unless under unforeseeable circumstances that may prevent [Name of Authorising Country] or the mitigation activity developer or receiving Party from fulfilling the terms and conditions of this letter. In such a situation [Name of Authorising Country], the mitigation activity participant and the receiving Party will agree on an alternative resolution arrangement.

Possibility of Increasing Ambition

10. For the purpose of achieving higher mitigation ambition over the crediting period, this letter may be modified through an addendum to the original letter to allow for an upward scale of mitigation activity. When the end date for the modification falls outside 2030, [Name of Authorising Country] shall count and adjust such ITMOs against the first NDC target in 2030 and shall NOT carry over to the second NDC commitment period.

Under the hand and seal of the Authorizing Entity:

[Minister Responsible Environment, Ghana]



Authorisation Statement [Public]

Sample Authorisation Statement published by Ghana through the Carbon Market Office Administrator to the UNFCCC

AUTHORISATION STATEMENT

[Name of Authorisation Entity]

Authorization statement reference number: [xxxx]

1. As the authorized entity of the **[Name of Authorising Country]**, the **[Name of Authorising Entity]** here now authorizes per Article 6.3 of the *Paris Agreement* and the *Cooperation Agreement between the Republic of Ghana and [Name of Cooperating Party] towards the Implementation of the Paris Agreement* signed on **[Date]** (hereafter referred to as the *Cooperation Agreement*) the international transfer and use of Internationally Transferred Mitigation Outcomes (ITMOs) specified in this Statement.
2. All the relevant provisions regarding the Authorization of transfer and use of ITMOs as specified in Article 5 and of the Cooperation Agreement apply.
3. The quantity of authorized ITMOs covered under this Statement and the Letter of Authorisation (LOA) concurrently issued to the **[Name of Activity Participant]** as the authorized participant shall originate from the Mitigation Activity "**[Name of Mitigation Activity]**" as provided in the Mitigation Activity Design Document (MADD) in Annex **[x]**.
4. Per Article 6.1 of the Cooperation Agreement, the conditions in the table below apply to this Authorization:

Authorization element	Notes
Date of the authorisation statement	
Authorized participant	
ITMO uses authorized	
Definition of first transfer	
Authorized mitigation activity	
Authorized crediting period	
NDC period, which the ITMOs are authorized for use, as appropriate	
The total cumulative maximum amount of Mitigation Outcomes for which international transfer and use are authorized	
The following method for the corresponding adjustment will be applied by the Swiss	

Confederation pursuant to X/CMA.3 paragraph 7 of the Annex (Art 6.2 guidance)	
Corresponding Authorization from the Federal Office for the Environment ⁵² :	

5. According to Article 1.4 of the Cooperation Agreement, this Authorization Statement guarantees the recognition of the international transfer of Mitigation Outcomes specified in this Statement, pending the fulfilment of positive examination statements.
6. By this statement, the Republic of Ghana submits the Article 6 paragraph 2 initial report covering the [Name of Mitigation Activity]" as per the requirements in Paragraph 18 of Decision 2/CMA.3 of UNFCCC as Annex 2.

Under the hand and seal of the Authorizing Entity
 [Ministry Responsible for Environment]

Issuing Entity

Contacts (postal address, telephone of issuing entity)

Contact Persons

- Contacts (postal address, telephone of issuing entity)

--End--

⁵² According to Article 14.1 of the Implementing Agreement.



Article 6.2 Initial Report (AIR) Template

Report prepared by the Carbon Market Office prior to Authorisation to UNFCCC

Article 6, paragraph 2, initial report for Ghana

[Country] is pleased to submit its initial report consistent with paragraph 18 of the annexe of Decision 2/CMA.3, annexe, chapter IV.A

Parameters	Responses
(I) Participation responsibilities (paragraph 18(a))	
(a) Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))	
(b) Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC per Article 4, paragraph 2 (para. 18(a), para. 4(b), to be updated by para. 21(a))	
(c) Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs pursuant to Article 6, paragraph 3 (para.18(a), para. 4(c), to be updated by para. 21(a))	
(d) Information on how the Party ensures it has arrangements in place that are consistent with Article 6, paragraph 2, guidance, and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d), to be updated by para. 21(a))	
(e) Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e), to be updated by para. 21(a))	
(f) Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a), para. 4(f), to be updated by para. 21(a)).	
(II) Description of the Party's nationally determined contribution, as referred to in decision 18/CMA.1, annexe, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (para. 18(b), to be updated by para. 21(b))	
(a) Target(s) and description, including target type(s) (decision 18/CMA.1, annex, para. 64(a))	

(b) Target year(s) or period(s), and whether they are single-year or multi-year target(s) (decision 18/CMA.1, annex, para. 64(b))	
(c) Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) (decision 18/CMA.1, annex, para. 64(c))	
(d) Time frame(s) and/or periods for implementation (decision 18/CMA.1, annexe, para. 64(d))	
(e) cope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (decision 18/CMA.1, annexe, para. 64(e))	
(f) Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement (decision 18/CMA.1, annexe, para. 64(f))	
(g) Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data or greater detail on methodologies or use of cooperative approaches) (decision 18/CMA.1, annexe, para. 64(g))	
(III) Information on ITMO metrics, a method for applying corresponding adjustments and a method for quantification of the NDC (para. 18(c–f))	
(a) ITMO metrics (para. 18(c))	
(b) Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))	
<p>(1) Description of the method for applying the corresponding adjustment for multi- or single-year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))</p> <p>(2) Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories, or budget, if applicable (para. 18(c))</p>	
(c) g the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO ₂ eq (para. 18(d))	
(d) Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))	

<p>(e) For a first or first updated NDC consisting of policies and measures that are not quantified, information on the quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))</p>	
<p>(VI) Information on each cooperative approach (para. 18(g–i), para. 19)⁵³</p>	
<p>(a) Copy of the authorization by the participating Party (para. 18(g))</p>	
<p>(b) Description of the cooperative approach (para. 18(g))</p>	
<p>(c) Duration of the cooperative approach (para. 18(g))</p>	
<p>(d) Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))</p>	
<p>(e) Participating Parties involved in the cooperative approach (para. 18(g))</p>	
<p>(f) Authorized entities (para. 18(g))</p>	
<p>(g) Description of how the cooperative approach ensures environmental integrity (para.18(h), to be updated by para. 22(b))</p> <p>(1) Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i)).</p> <p>(2) Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))</p> <p>(3) Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the</p>	


⁵³ Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19).

<p>cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))</p>	
<p>(h) Additional description of the cooperative approach (para. 18(i))</p> <ol style="list-style-type: none"> (1) Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic, and social impacts (para. 18(i)(i), to be updated by para. 22(f)). (2) Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations to human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g)). (3) Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h)). (4) Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i)) (5) Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j)) (6) Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k)) 	



Mitigation Activity Registration⁵⁴ Request Form

Developer to complete registration request form and submit to the Carbon Market Office attached with MADD, validation report and Letter of Authorisation

	
Mitigation Activity Registration Request Form	
Disclaimer By submitting this signed form and its supporting documentation, the participating participant [Name of activity developer] confirm that its assigned Independent Entity [Name of DOE] in undertaking validation of the proposed [Name of mitigation activity] has no financial interest related to the project activity and that undertaking such validation does not constitute a conflict of interest that is incompatible with the role of an Independent Assessment Entity.	
Part 1 - Background Information on Request	
Name of Activity developer or mandated DOE.	
Name(s) of participating Party.	
Name (s) other participating entities.	
Title of proposed mitigation activity.	
The scale of mitigation activity.	
Sectoral scopes in which the proposed project activity falls.	
Include in 2022 Whitelist.	
We confirm that this proposed project activity meets all relevant validation requirements and hereby request for registration.	Date (dd/mm/yyyy):
	Name of Participating Entity or DOE representative:
	Signature:
Part 2 – Attachments	
List of documents attached to this Form (Tick boxes)	<input type="checkbox"/> Completed MADD for mitigation activity <input type="checkbox"/> Completed validation report <input type="checkbox"/> Letter of authorisation <input type="checkbox"/> Evidence of communication with the acquiring participating Party
Comments received in the validation process by the Independent Assessment Entity is attached	<input type="checkbox"/> Yes <input type="checkbox"/> No

⁵⁴ Registration is the formal acceptance by A6.COM of a validated mitigation activity. Registration is the prerequisite for the verification, certification and issuance of MOs related to that mitigation activity.



Activity Registration Notification Message Format

Administrator of ICS registry sends information on registration of mitigation activity on its Registry to GCR for recording in MAP Account using this format.

Notification Format to be completed by the International Crediting Standard (ICS) Registry Administrator

This format has been developed by Ghana’s Carbon Market Office to be fully completed for the official notification message to Ghana through the Carbon Market Office of the registration of a mitigation activity on the ICS registry reflecting its authorisation status.

No	Particulars	Response
1	Name International Crediting Standard (ICS) Registry include a unique identifier:	
2	Reference of Activity Developer on ICS registry:	
3	Reference of Mitigation Activity on ICS registry:	
4	Type of Mitigation Activity:	
5	Mitigation Activity Participant Account ID on GCR:	
6	Mitigation Activity Identification Number on GCR:	
7	Validation Report Status:	
8	Unique Identification Number of Validator on GCR:	
9	Authorisation status:	
10	ITMOs (in tCO ₂ e) to be generated:	
11	Date of registration of mitigation activity on ICS registry:	
12	Registration number of mitigation activity on ICS registry:	
13	Additional information on Registration on the ICS registry:	
14	Date of message:	
15	Message vetted and signed by:	
16	Message via email address:	

Signed:

[ICS Registry Administrator]



Mitigation activity monitoring report template for electronic submission to the Carbon Market Office

Activity developer to periodically complete the mitigation monitoring report template to capture information on the outcomes for implementing of activity according to monitoring methodology in MADD and submit to the Carbon Market Office before verification.

Mitigation Activity Monitoring Report Form			
Title of the project activity			
Carbon Market Office reference number of Mitigation Activity			
The version number of the MOADD is applicable to this monitoring report.			
The version number of this monitoring report			
Completion date of this monitoring report			
Monitoring period number			
Duration of this monitoring period			
The monitoring report number for this monitoring period.			
Activity Developers			
Transferring participating Party.			
Acquiring participating Party.			
Applied methodologies and standardised baselines.			
Sectoral scope			
Amount of GHG emission reductions or net anthropogenic GHG removals achieved by the mitigation activity in this monitoring period.	Amount achieved before period 1	Amount achieved from Period 1	Amount achieved from Period 2
Amount of GHG emission reductions or net anthropogenic GHG removals estimated ex-ante for this monitoring period in the MADD.			

SECTION A. Description of project activity.

A.1. General description of project activity.

A.2. Location of project activity.

>>

A.3. Parties and Activity participants.

Parties involved	Activity participants	Indicate if the Party involved wishes to be considered as an Activity participant (Yes/No)
Party A (Transferring Party)	Private entity A Public entity A	
Party B (Acquiring participating Party)	Private entity B Public entity B ...	
Entity C Managing/Coordinating/ Implementing entity	Private entity C Public entity C	

A.4. References to applied methodologies and standardized baselines.

>>

A.5. Crediting period type and duration

>>

SECTION B. Implementation of project activity

B.1 Description of implemented project activity.

>>

B.2 post-registration changes.

B.2.1 Temporary deviations from the registered monitoring plan, applied methodologies, standardised baselines or other methodological regulatory documents.

>>

B.2.2 Corrections

>>

B.2.3 Changes to the start date of the crediting period.

>>

B.2.4 Inclusion of monitoring plan.

>>

B.2.5 Permanent changes to the registered monitoring plan or permanent deviation of monitoring from the applied methodologies, standardised baselines, or other methodological regulatory documents.

>

B.2.6 Changes to project design.

>>

B.2.7 Changes specific to afforestation or reforestation mitigation activity.

>>

B.2.8 Changes to project design.

>>

B.2.9. Changes specific to afforestation or reforestation mitigation activity.

>>

SECTION C. Description of the monitoring system

>>

SECTION D. Data and parameters

D.1 Data and parameters fixed ex-ante

(Copy this table for each data or parameter.)

Data/Parameter	
Unit	
Description	
Source of data	
Value(s) applied	
Choice of data or measurement methods and procedures	
Purpose of data/parameter	
Additional comments	

D2. Data and parameters monitored

(Copy this table for each data or parameter.)

Data/Parameter	
Unit	
Description	
Measured/calculated/default	
Source of data	
Value(s) of the monitored parameter	
Monitoring equipment	
Measuring/reading/recording frequency	
Calculation method (if applicable)	
QA/QC procedures	
Purpose of data/parameter	
Additional comments	

D3. Implementation of sampling plan

>>

SECTION E. Calculation of emission reductions or net anthropogenic removals

E.1. Calculation of baseline emissions or baseline net removals.

>>

E.2. Calculation of project emissions or actual net removals.

>>

E.3. Calculation of leakage emissions.

>>

E.4. Calculation of emission reductions or net anthropogenic removals.

	Baseline GHG emissions or baseline net GHG removals (t CO ₂ eq)	Activity GHG Emissions or actual net GHG removals (t CO ₂ eq)	Leakage GHG emissions (t CO ₂ eq)	GHG emission reductions or net anthropogenic GHG removals (t CO ₂ eq)			
				Before period 1	From period 1 until period 2	From period 2	Total amount
Total							

E.5. Comparison of emission reductions or net anthropogenic removals achieved with estimates in the registered MADD.

Amount achieved during this monitoring period (t CO ₂ e)	The amount estimated ex-ante for this monitoring period in the MADD (t CO ₂ e)

E.6. Explanation of calculation of “amount estimated ex-ante for this monitoring period in the MADD.”

>>

E.7. Remarks on the increase in achieved emission reductions.

>>

E.8. Remarks on the scale of small-scale project activity.



Mitigation Activity verification checklist

Carbon Market Office to use this checklist to perform completeness check on prior to the verification of mitigation activity

No	Particulars	Checklist Response
1	Mitigation Activity Title [Name of activity under verification].	
2	Monitoring Report [Status of Monitoring report to Carbon Market Office].	
3	Authorisation Status [LA or LOA request].	
4	Claim ITMO achieved by mitigation activity [Quantity of ITMO achieved by activity claimed in monitoring report].	
5	Name of accredited verification company [Company hired by developer].	
6	Verification company eligible [Company eligible under this framework].	
7	Local Expert involved [Local Ghanaian expert included in verification assessment team as required in this framework].	
8	Verification Entity ID [Unique Identification issued by Carbon Market Office to verification company on GCR].	
9	Activity verification period [Has validation timeline been provided]?	
10	SDG and Safeguard Requirements [TOR address SDG and Safeguard requirement in this framework].	
11	NDC and Activity Consistency [TOR addresses assessment of linkages NDC and Mitigation Activity].	
12	Carbon Market Office preliminary completion checks of this monitoring template. [Findings of Carbon Market Office completion check of monitoring templates submitted by developer].	
	Checklist completed by [Name of the person at Carbon Market Office who completed the checklist].	
	The date checklist was completed [Calendar date checklist was completed].	
	The checklist was vetted and signed off by Carbon Market Office Administrator [Date and signature of Carbon Market Office Administer].	



Positive Examination Template

Sample template to be used by Ghana through the Carbon Market Office Administrator to communicate the result from the positive examination of the verification report to the participating Party

[Ref.]

[Date]

Positive Examination Result of [name of mitigation activity] by Ghana

The Government of Ghana confirms on the verification report:

1. The [Name of Independent Entity/ Verifier] is internationally accredited by the requirements of the [Accreditation under ICS] and recognized by Ghana to undertake the verification of mitigation activities and has duly followed the guidance and procedures in the Ghana Article 6 Framework.
2. The [Name of Independent Entity/ Verifier], conducting verification, engaged a local expert in Ghana to participate in the verification exercise.
3. The [Name of Activity] is part of Ghana's strategy to implement its NDC and contributes to meeting the target/goals of the Government of Ghana's NDC.
4. The [Name of Mitigation Activity], through the verification report, complies with the Environmental Integrity, Sustainable Development and Safeguard requirement outlined in Ghana's Article 6 Framework, and the ITMOs generated have been verified.
5. The [Name of Mitigation Activity] contributes to and complies with sustainable development in Ghana as outlined in Ghana's Article 6 Framework
6. There is the existence of complete monitoring reports as per the authorised monitoring plan.
7. There is the consistency of mitigation outcomes with conditions of the authorisation
8. The appropriate payment of the necessary fees as determined by Ghana has been made with receipts of payment submitted

By this letter, the Government of Ghana reserve NO objection and approves the issuance of ITMOs on [Name of Mitigation Activity] to [Name of Participating Entity] following this positive examination of the verification report for recognition.

Signed,

[Administrator of Carbon Market Office]



ITMOs Issuance Notification Message Format

The administrator of the Registry linked an ICS sends information on issuance of ITMOs to a mitigation activity on its registry to the GRC using this format

Notification format to be completed by the International Crediting Standard (ICS) Registry Administrator

This format has been developed by Ghana’s Carbon Market Office to be fully completed and used to notify Ghana of the issuance of ITMOs to mitigation activity on the ICS registry and authorisation status

No	Particulars	Response
1	Name International Crediting Standard (ICS) Registry include a unique identifier	
2	Reference of Activity Developer on ICS registry	
3	Reference of Mitigation Activity on ICS registry	
4	Type of Mitigation Activity	
5	Mitigation Activity Participant Account ID on GCR	
6	Mitigation Activity Identification Number on GCR	
9	Authorisation status	
10	ITMOs (in tCO ₂ eq) issued in tonnes units:	
11	ITMOs (in tCO ₂ eq) issued with serial number units:	
12	ITMOs use labels on the ICS registry	
13	Date of issuance of mitigation activity on ICS registry	
14	Additional information on issuance on the ICS registry	
15	Date of message	
16	Message vetted and signed by	
17	Message via email address:	

Signed:

[ICS Registry Administrator]



Carbon offset credit issuance notification message format for VCM Projects

Administrator of ICS registry sends information on issuance of carbon offset credit to VCM project on its registry to the Carbon Market Office for recording into MAP account on the GCR using this format

Notification Format to be completed by the International Crediting Standard (ICS) Registry Administrator

This format has been developed by Ghana's Carbon Market Office (A6. O) to be fully completed and used to notify the Carbon Market Office of the issuance of carbon offset credits to the VCM project being implemented in Ghana on the ICS registry.

No	Particulars	Response
1	Name International Crediting Standard (ICS) Registry include a unique identifier.	
2	Reference of VCM project developer on ICS registry.	
3	Reference of VCM project on ICS registry.	
4	Type of VCM project.	
5	Mitigation Activity Participant Account ID on GCR.	
6	Mitigation Activity Identification Number on GCR.	
9	Letter of Endorsement status.	
10	Carbon offset credits (in tCO ₂ eq) issued in tonnes units:	
11	Carbon offset credit (in tCO ₂ e) issued with serial number units:	
13	Date of issuance of VCM project on ICS registry.	
14	Offset credit retirement information on the ICS registry.	
15	Date of the message.	
16	Message vetted and signed by:	
17	Message via email address:	

Signed:

[ICS Registry Administrator]



MOs Issuance Request Form

Developer completes the issuance request form and submit to Carbon Market Office attached with completed monitoring report, positive verification report and letter of authorisation

Mitigation Activity MOs issuance request form			
Disclaimer			
<p>By submitting this signed form and its supporting documentation, the participating participant [Name of Participating Entity] confirm that its assigned Independent Entity [Name of DOE] is undertaking verification and certification of certified Mitigation Outcomes (MO) for the registered [Name of Mitigation activity]. It has no financial interest related to the project activity, and that undertaking such verification and certification does not constitute a conflict of interest that is incompatible with the role of a DOE</p>			
Part 1 - Background Information on Request			
Name of Participating Entity or DOE.			
Name(s) of Cooperating or Paris Agreement Party.			
Name (s) of other participating entities.			
Title of Mitigation Activity.			
The scale of Mitigation Activity.			
Sectoral scopes in which the proposed project activity falls.			
Included in the Whitelist.			
Monitoring period covered by the monitoring report.	(Start date – end date: dd/mm/yyyy – dd/mm/yyyy):		
Is the above monitoring period different from the period in the original monitoring report published on the Carbon Market Office website?	<input type="checkbox"/> Yes Period in the original monitoring report (dd/mm/yyyy – dd/mm/yyyy): <input type="checkbox"/> No		
Amount of GHG emission reductions or net anthropogenic GHG removals achieved by the project activity in this monitoring period (tonnes of CO ₂ eq).	Amount achieved before period 1	Amount achieved from period 1 to date to period 2	Amount achieved after period 2
We confirm that this proposed MO activity meets all relevant validation requirements and hereby request for registration.	Date (dd/mm/yyyy):		
	Name of participating Entity or DOE representative:		
	Signature:		
Part 2 – Attachments			
List of documents attached to this Form (Tick boxes).	<input type="checkbox"/> Completed MO activity monitoring form. <input type="checkbox"/> Positively examined verification report. <input type="checkbox"/> Letter of Authorisation.		

	<input type="checkbox"/> Evidence of communication with the Paris Agreement or cooperating entity.
Is a post-registration change requested together with this request (post-registration change – issuance track)?	<input type="checkbox"/> Yes <input type="checkbox"/> No



Article 6.2 Annual Information Template

Annual information prepared by the Carbon Market Office not later April 15 every year in an electronic format for recording in the Article 6 database referred to in chapter VI.B

Based on the draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

{Required fields are in bold}

Table 1: Heading

Party	Party
Reported year^a	Year

^a *The annual period from 1 January to 31 December during which actions occurred.*

Table 2: Actions

Article 6 database record ID	Cooperative approach ^a	Unique identifier				ITMO				ITMO details			
		First unique identifier ^b	Last unique identifier ^c	Underlying unit block start ID ^d	Underlying unit last block ID ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Conversion factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k	Activity type(s) ^l
	Cooperative approach											Energy	
	Article 6.4 mechanism											IPPU	
												AFOLU	
												Waste	

(Table continues)

Authorization					Actions						
Date of authorization ^m	Authorization ID ⁿ	Purposes for authorization	OIMP authorized by the Party ^o	First transfer definition ^p	Action details						
					Action date ^q	Action type ^r	Transferring participating Party ^s	Acquiring participating Party ^t	Purposes for cancellation ^u	Using participating Party or authorized entity or entities	First transfer ^v
		NDC		Authorization							
		OIMP		Issuance							
		NDC and OIMP		Use or cancellation							

^a Name/ID of the cooperative approach as per common nomenclatures.¹

^b First ITMO unique identifier.

^c Last ITMO unique identifier.

^d Underlying unit block start ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^e Underlying unit block end ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The conversion method or factor of the non-GHG units in the reporting Party's as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures based on Intergovernmental Panel on Climate Change guidelines.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Authorization ID as assigned by the first transferring Party, may include a link to the public evidence of authorization by the first transferring Party.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

^p If OIMP is authorized, the first transferring participating Party definition of "first transfer" as per decision 2/CMA.3, annex, para. 2(b).

^q Date on which the action was executed in the registry of the reporting Party.

^r Action type as per decision 2/CMA.3, annex, paragraph 20(a) and any further relevant guidance.

^s Initiating participating Party, including for cancellations and uses.

^t Participating Party receiving the ITMOs.

^u For relevant actions, the specific purposes for cancellation towards which ITMOs can be or were used.

^v Approach for first transfer as per decision 2/CMA.3, annex, paragraph 2 to be clarified, subject to defining the list of actions as per note "r" above.



Regular Information Template

Regulation Information Ghana Prepares as Annex to its BTR in pursuant to chapter IV.C paragraphs 21 to 24 in Decision 2/CMA3 as a participating Party

[Country] is pleased to submit information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in decision 2/CMA.3, annexe, chapter IV.C

Parameters	Response
I. Participation responsibilities (para. 21(a))	
(a) Information on how the Party ensures that it is a Party to the Paris Agreement (para. 21(a), para. 4(a), update to para. 18(a))	
(b) Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), update to para. 18(a))	
(c) Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs pursuant to Article 6, paragraph 3 (para.21(a), para. 4(c), update to para. 18(a))	
(d) Information on how the Party ensures it has arrangements in place that are consistent with Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), update to para. 18(a))	
(e) Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 21(a), para. 4(e), update to para. 18(a))	
(f) Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy if it has submitted one, and the long-term goals of the Paris Agreement (para. 21(a), para. 4(f), update to para. 18(a))	
(II) Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annexe, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annexe, paragraph 64 (para. 21(b), update to para. 18(b))	

(III) Information on authorizations and information on its authorization(s) of use of ITMOs towards the achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21©)

(IV) Information on how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter III (Corresponding adjustments) ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))

(V) Information on how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled or otherwise used (para. 21€)

(VI) Information on each cooperative approach (para. 22(a–k)⁵⁵)

(a) Description of how the cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC (para. 22(a))

(b) Description of how the cooperative approach ensures environmental integrity (para. 22(b), update to para. 18(h))

(1) Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), update to para. 18(h)(i))

(2) Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), update to para. 18(h)(ii))

(3) Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), update to para. 18(h)(iii))

⁵⁵ Information on (a-k) should be repeated for each cooperative approach Party is engaged in at the time of reporting

<p>(c) Where a mitigation outcome is measured and transferred in t CO₂ eq, a description of how the cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA (para. 22(c))</p>	
<p>(d) Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, a description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including (para. 22(d))</p> <p>(1) Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))</p> <p>(2) Description of how the conversion method is appropriate for the specific non-CO₂ eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied to take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii))</p> <p>(3) Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))</p>	
<p>(e) Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))</p>	
<p>(f) Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic, and social impacts (para. 22(f), update to para. 18(i)(i))</p>	
<p>(g) Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with</p>	

disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), update to para. 18(i)(ii))	
(h) Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), update to para. 18(i)(iii))	
(i) Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 22(i), update to para. 18(i)(iv))	
(j) Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), update to para. 18(i)(v))	
(k) Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), update to para. 18(i)(vi))	
Annexe I on additional information	
Annexe II for confidential information	

Volume 2:

Guidelines for Implementing the Rules, Modalities, and Procedures of Article 6.4 Sustainable Development Mechanism under Article 6.4 of the Paris Agreement in Ghana

7. Part 7: Participation Responsibilities for Article 6.4 Mechanism

7.1 Requirements for Participating in Article 6.4 Mechanism

- 7.1.1 Ghana is eligible to participate in the Mechanism per the conditions follows:
 - 7.1.1.1 Ghana became a Party to the Paris Agreement after the ratification of the Paris Agreement on 21st September 2016⁵⁶.
 - 7.1.1.2 Per Article 4, paragraph 2 of the Paris Agreement, Ghana maintained its latest NDC on the NDC registry per Article 4, paragraph 12 of the Paris Agreement⁵⁷ to satisfy the obligations under section 4 (a-b) of the Annex to Decision 2/CMA.3.
 - 7.1.1.3 As a host Party, Ghana nominates the Carbon Market Office (CMO) as the National Designated Authority for the Mechanism. The CMO will perform the functions the under the guidance of the Ministry responsible for the Environment and in conjunction with the Carbon Market Committee (CMC) established under the framework.

7.2 Functions of the National Designated Authority for the Mechanism

- 7.2.1 Ghana's DNA for the Mechanism will perform the functions below:
 - 7.2.1.1 Issue a support letter to the Mechanism activity developer stating the requirements and contributions of the activity to the national sustainable development priorities using the template letter in annexe 1 of this guideline and make it public through the Supervisory Body of the mechanism.
 - 7.2.1.2 Make public through the Supervisory Body of the Mechanism the activities Ghana will approve or authorise under the Mechanism in annexe 2 of this guideline in accordance with paragraphs 40 to 45 of the Annex to Decision 3/CMA.3, and the contributions of the associated emission reduction towards achieving Ghana's NDC.
 - 7.2.1.3 Transmit to the Supervisory Body of the Mechanism, Letter of Approval (LOA for the Mechanism – A6.4 LOA) for Article 6 paragraph 4 activity to be hosted in Ghana prior to the request of registration in line with the procedures set out in annexe 3 of this guideline. The A6.4 LOA will cover the elements outlined in paragraph 40 (a-c) of the Annex to Decision 3/CMA.3.
 - 7.2.1.4 Communicate to the Supervisory Body Article 6, paragraph 4(b), authorisation (A6.4 authorisation for entities) of public or private entities to participate in the activity as activity participants under the mechanism as required under paragraph 41 of the Annex to Decision 3/CMA.3 according to the procedures established in annexe 4 of this guideline.
 - 7.2.1.5 Transmit the Article 6, paragraph 4 Emission Reductions (A6.4ERs) authorisation statement (A6.4 authorisation statement) to the Supervisory Body issued for the mechanism activity Ghana will host for use towards the achievement of NDCs

⁵⁶ <https://unfccc.int/node/61071>

⁵⁷ <https://www4.unfccc.int/sites/ndcstaging/Pages/Party.aspx?party=GHA&prototype=1>

and/or for other international purposes as defined in decision 2/CMA.3 and further required under paragraphs 42 and 43 of the Annex to Decision 3/CMA.3 and in line with steps set out in section 2.4 of the Article 6.2 operational framework. The A6.4 authorisation statement shall contain the relevant information on the authorisation, including whether it is authorising A6.4ERs for other international mitigation purposes. The statement shall consistently define the “first transfer” with paragraph 2(b) of the annexe to decision 2/CMA.3.

7.2.1.6 Make public through the Supervisory Body of the Mechanism:

7.2.1.6.1 The baseline approaches and other methodological requirements, including additionality, with the explanation of its compatibility with the NDC, as appropriate, consistent with paragraph 27(a) of Annex to Decision 3/CMA.3, that may be applied to the Mechanism activities Ghana will host as listed in annexe 5 of this guideline.

7.2.1.6.2 Information on crediting periods, and options for the possibility of renewal, are to be applied to Article 6, paragraph 4 activities Ghana intend to host, and the approaches, requirements and crediting set out in annexe 6 to this guideline.

7.2.1.7 Apply corresponding adjustment to all authorised A6.4.ERs first transferred in line with the requirements established under paragraphs 43 to 45 of the Annex and in accordance with Decision 3/CMA.3 toward the following uses where applicable:

- Achievement of NDCs consistent with paragraph 71 of the Annex to Decision 3/CMA.3 for avoiding the use of emission reductions by more than one Party.
- For other international mitigation purposes consistent with paragraph 72 of the Annex to Decision 3/CMA.3 for the use of emission reductions for international mitigation purposes.
- Associated A6.4ERs levied for a share of proceeds for adaptation and administrative expenses of the Mechanism consistent with paragraphs 66-68 of the Annex to Decision 3/CMA.3.
- Cancellation for the delivery of overall mitigation of global emissions consistent with paragraphs 69 to 70 of the Annex to Decision 3/CMA.3

7.2.1.8 Communicate Ghana’s approval of the request for the transition of CDM project activity or programme activity under the Mechanism as a CDM host Party, no later than 31 December 2023, in line with paragraph 73 of the Annex to Decision 3/CMA.3.

7.3 Committees of the National Designated Authority for the Mechanism

7.3.1.1 Functions of the Carbon Market Committee (CMC)

7.3.1.2 The scope of work of the carbon market committee established under section 2.4 of the framework shall include activities under the Article 6.4 mechanism.

7.3.1.3 On the advice of the CM–TAC, recommend the approval of the activities under the mechanism Ghana will host.

- 7.3.1.4 Recommend for the Minister responsible for Environment or its delegated authority to grant authorisation of Article 6 paragraph 4 activity to be hosted in Ghana prior to the request of registration.
- 7.3.1.5 Review the list of A6.4 authorised public or private entities to participate in the activity as activity participants under the mechanism by the advice of the CM–TAC.
- 7.3.1.6 Functions of the Carbon Market Technical Advisory Committee (CM – TAC)
 - 7.3.1.6.1 The functions of the CM-TAC established under section 2.4 of this framework will include activities under the Article 6.4 mechanism.
 - 7.3.1.6.2 Regularly review the criteria and the list of activities Ghana will approve or authorise under the Mechanism as outlined in annexe 2 of this guideline.
 - 7.3.1.6.3 Review and recommend authorising private and public entities to participate in an activity as activity participants under the mechanism.
 - 7.3.1.6.4 Review and recommend for adoption and future changes, as may be necessary, the baseline approaches and methodological requirements for developing Article 6 paragraph 4 activities Ghana will host and their linkages with the NDC parameters.
 - 7.3.1.6.5 Review and recommend for adoption and future changes, as may be necessary, Ghana guidance on crediting period for applied to Article 6 paragraph 4 activities Ghana intend to host.

Annexe 1: Sample Sustainable Development Support Letter for Article 6.4 Mechanism Activity Developer

Name of Article 6.4 Activity Developer
Official Address
Date

Dear Sir or Madam,

Re: Sustainable Development Support Letter For [Name of Mechanism Activity]

Ghana became a Party to the Paris Agreement in September 2016 and maintained its updated NDC published in November 2021 in the NDC registry. The DNA for the Mechanism has granted authorisation to [Name of public or private entity] as the [Article 6.4 Activity Developer] and is eligible to request for Sustainable Development support letter for [Name of Mechanism Activity] Ghana will host. The [Name of Mechanism Activity] aligns with [conditional] or [unconditional]or [outside the scope] of Ghana NDC mitigation programmes.

After reviewing your request for a sustainable development support letter for [name of mechanism activity] to be host in Ghana, the DNA for the mechanism affirms the following:

The mechanism activity developer has complied with sustainable development requirements in Ghana as follows:

- a. Demonstrated that it has obtained or otherwise an Environmental Permit under the Environmental Impact Assessment Legislation (LI, 1652, 1999) to safeguard any negative social or environmental-related impacts caused by the activity, including on air and water quality, biodiversity, and worksite safety.
- b. Committed to using appropriate Sustainable Development Tools to identify and monitor sustainable development impacts delivered by the mitigation activity during validation and verification.
- c. Committedly consult with local affected stakeholders regarding sustainable development as part of obtaining an Environmental Permit or the validation of the mitigation activity design document.

The mechanism activity contributes to achieving Ghana's sustainable development priorities in the [Waste][Forestry][Energy][Transport][Industry] sectors and [Name of specific sector strategies, policies] or the objective of NDC or long-term low emission development plan. By this sustainable development support letter, Ghana's DNA for the mechanism has reserved NO objection for the authorised entity to proceed to the next stage of the development of the mitigation activity under the mechanism.

Signed,

Carbon Market Office
[DNA of the Mechanism]

Annexe 2: Activities Ghana will Approve or Authorise for the period 2022-2025 under the Article 6.4 mechanism

- Ghana will “Approve” to host under the mechanism unconditional and conditional mitigation programmes constituting 88% of the total national emissions under the updated NDC published in November 2021 and maintained on the NDC registry in so far as they meet the policy/regulatory and commercial criteria established by host Party and the authorised entity.
- Activities in the unconditional mitigation programmes are listed below:
 - Cocoa Forest REDD+ Programme
 - Shea Landscape Emission Reduction Programme
 - Tree on-farm programme
 - Urban transit programme (better vehicle maintenance, fleet renewal)
 - Promotion of non-motorised transport,
 - Restriction of importation of over-aged vehicles;
 - Promotion of energy-efficient light bulbs in homes
 - Switch from fuel oil to gas in thermal power plants
 - Conversion of a single cycle to a combined cycle in thermal power plants
- Activities in the 25 conditional mitigation programmes of actions in sectors/sub-sectors/categories in Ghana's NDC as specified:
 - Reduction in gas flaring in oil and gas production
 - Landfill gas management
 - Waste to Energy
 - Biological treatment of waste by compost and biogas
 - Wildfire management, forest conservation and forest plantation
 - Freight rail transport and electric vehicles
 - Energy efficiency in residence, commerce, public buildings, and industry.
 - Energy-efficient and renewable energy-powered public water plant.
 - Green cooling in air conditioners and domestic refrigerators.
 - Improved biomass, electric and LPG cooking stoves
 - Sustainable charcoal production
 - Distributed solar PV systems
 - Solar Mini-grids
 - Utility-scale solar and wind
- Ghana will consider approving host mitigation measures outside NDC covering emissions associated with livestock, rice cultivation, industrial process (high-GWP emission sources such as SF₆, PFCs etc.), flaring in energy industries etc., so far as the emission is covered in Ghana’s greenhouse inventory.
- Ghana shall ONLY authorise for international transfer A6.4ERs created from the mechanism activities approved above EXCEPT for the mitigation activities listed in the unconditional NDC mitigation programmes.

Annexe 3: Procedures for obtaining Letter of Approval for Mechanism Activities Ghana will host for the period 2022-2025

- Through its DNA of the Mechanism, Ghana will grant a Letter of Approval (LOA for the Mechanism – A6.4 LOA) for Article 6 paragraph 4 activity to be hosted in Ghana before the request of registration by the Secretariat of the Supervisory Body of the Mechanism.
- The A6.4 LOA issued by the DNA of the Mechanism will cover the elements outlined in paragraph 40 (a-c) of the Annex to Decision 3/CMA.3.
- To obtain the A6.4 LOA covering Article 6 paragraph 6 activity in Ghana, the following conditions must have been met:
 - The mechanism activity must be listed among Ghana's mitigation programmes approved or authorised to host in Annex 2 of these guidelines.
 - The mechanism activity must be in the [conditional] or [unconditional] or [outside the scope] category of Ghana's NDC mitigation programmes.
 - The public or private entity seeking to develop the mechanism activity must have received a letter of authorisation from the DNA of the Mechanism to participate in the activity as an activity participant under the mechanism.
 - DNA of the Mechanism must have issued a sustainable development support letter to the authorised entity to participate in the activity as activity participants.
 - The mechanism activity participant must have complied with the baseline approaches and methodological requirements, including additionality and crediting periods, as may be applicable to the Article 6.4 activity Ghana intends to host under the mechanism.
 - The mechanism activity participant submitted an official letter to the mechanism's DNA seeking A6.4 LOA.
 - The authorised mechanism participant must have paid an administrative fee for obtaining the A6.4 LOA per the fee level according to Table 6 in schedule 11 of this framework.
- On satisfying the pre-conditions above, the DNA for the mechanism shall grant A6.4 LOA to the authorised entity to cover the specific mechanism activity in question for crediting period unless otherwise specified within fourteen days.
- The DNA for the mechanism shall make the A6.4 LOA public by transmitting it to the Supervisory Body of the mechanism within the same time for issuing the A6.4 LOA to the entity.

Annexe 4: Authorisation of Public and Private Entities to Participate in the Mechanism Activity as Activity Participant

Route 1 for obtaining entity authorisation

- Suppose any public or private entity, legally registered in Ghana or international jurisdiction, qualifies as a mitigation activity participant under the requirements set out under section 2.3.1-2.3.7 of the framework. In that case, it is eligible to receive a Letter of Entity Authorisation (LEA) from the DNA of the Mechanism within four weeks of the request.
- Private or public entities seek authorisation to participate in an activity as the activity participant will pay an administrative fee for obtaining the LEA per the fee level according to Table 6 in schedule 11 of this framework.
- The DNA of the Mechanism shall transmit the LEA for the authorised public or private to the Supervisory Body of the Mechanism within the same timeframe for the producing the LEA to the entity.

Route 2 for obtaining entity authorisation

- Suppose the public or private entity, legally registered in Ghana or international jurisdiction, does not meet the requirements for becoming a migration activity participant under section 2.3.1-2.3.7 of the framework. In that case, it must meet the pre-condition below before receiving LEA from the DNA of the Mechanism.
- Ministries, Departments and Agencies, public sector enterprises, legally and validly established corporate entities, trust bodies, multilateral organisations and international financial institutions, and identified non-state actors, but not individuals or persons are eligible as public or private entities that may request for LEA from DNA of the Mechanism.
- The DNA of the Mechanism shall grant the LEA to the authorised public or private based on the requirements in section 5.1.7 of this framework document.
- Private or public entities seek authorisation to participate in an activity as the activity participant will pay an administrative fee for obtaining the LEA per the fee level according to Table 6 in schedule 11 of this framework.
- The DNA of the Mechanism shall transmit the LEA for the authorised public or private to the Supervisory Body of the Mechanism within the same timeframe for producing the LEA to the entity.

Annexe 5: Baseline approaches and other methodological requirements, including additionality

- To ensure eligible mechanisms are activities aligned with Ghana mitigation NDC commitments, the set baselines set conservative and below 'business as usual emission projections.
- In the documentation of an eligible mechanism activity, there must be a demonstration that the activity baseline is below the baseline of the NDC mitigation commitment.
- Each eligible mitigation activity outside the whitelist must demonstrate financial and technical additionality to the NDC baselines.

Annexe 6: Conditions for Crediting Period Applicable to Article 6.4 Activities Ghana will host

- Ghana has no recommendations on crediting period, including the possibility of renewal of the mechanism activities for 2022-2025.
- The requirement of crediting period in the Annex of Decision 3/CMA.3 will apply for 2022-2025.