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PROGRAMME

Terminology & References

SUMMARY

This documents defines all terms used in the ERS Programme and the M001 methodology. It also includes the references of major documents used to develop ERS Programme and methodologies.



Glossary

Activity-shifting¹: Mitigation activities can shift emissions to locations not targeted or emissions not monitored by the activity.

Additionality²: In the context of crediting mechanisms, emission reductions or removals from a mitigation activity are additional if the mitigation activity would not have taken place in the absence of the added incentive created by the carbon credits.

Assisted natural regeneration³: A blend of active planting and passive restoration, where people intervene to help trees and native vegetation naturally recover by eliminating barriers and threats to their growth, leaning on their knowledge of the land and on ancestral traditions.

Avoidable: Events that could have been avoided by the Developer. They result from:

- Activities not being implemented as described in the Project Design Document (PDD), such as cessation of monitoring and verification, cessation of field operations or participants leaving the Project.
- Negligence of the Developer which includes, but is not limited to, poor Project management practices, shortage of personnel, contract breach by subcontractors and liquidity or solvency problems.

Baseline assessment⁴: A critical reference point for assessing changes and impact, as it establishes a basis for comparing the situation before and after an intervention, and for making inferences as to their effectiveness.

¹The Integrity Council for the Voluntary Carbon Market. (2022). *'Part 4: Assessment Framework.'* (n.d.). Available at: [URL](#) (Accessed 25/01/2023)

²Lawrence, D. (2021). *'Council Post: The Concept Of Additionality In The Voluntary Carbon Market, Explained.'* [online] Forbes. Available at: [URL](#) (Accessed 25/01/2023)

³Alves, J.; Anderson, W.; Calixto, B.; Calmon, M.; Chazdon, R.; Messenger, J.; Oliveira, M. (2021) *'What is assisted natural regeneration and where does it work?'* Available at: [URL](#) (Accessed 25/01/2023)

⁴UN Women Virtual Knowledge Center to End Violence Against Women and Girls (2012). *'What is a baseline assessment?'*. Available at: [URL](#) (Accessed 25/01/2023)



Benefit-sharing mechanism⁵: The commitment to channel some kind of returns, whether monetary or non-monetary, back to the range of designated participants; for example sharing of benefits arising from sustainable wildlife management.

Biological corridor⁶: A continental, marine, coastal and island delimited territory whose primary purpose is to provide connectivity between landscapes, ecosystems and habitats. Their objective is to ensure the maintenance of biodiversity and ecological processes.

Biome⁷: A region of the earth's surface and the particular combination of climate conditions, fauna and flora that are found in it.

Buffer pool: A set of Restoration Units that are set aside and not sellable to make up for any event affecting the permanence of Projects.

Buffer Zone⁸: Areas between core protected areas and the surrounding landscape or seascape which protect the network from potentially damaging external influences and which are essentially transitional areas.

Carbon Crediting Program: Framework in which Projects dedicated to reducing or capturing carbon dioxide can earn tradable credits equivalent to 1tCO₂. The Carbon Crediting Program is responsible for setting the rules for registering Projects, certifying them and issuing the credits.

Carbon rights⁹: Comprises two fundamental concepts: 1) the property rights to sequester and store carbon, contained in land, trees, soil, etc. and 2) the right to benefits that arise from the transfer of these property rights (i.e. through emissions trading schemes like the VCM).

⁵ United Nations REDD Program. 'Glossary'. Available at: [URL](#) (Accessed 13/10/2023)

⁶ Sistema Nacional de Areas de Conservacion Costa Rica (n.d.) 'Biological Corridors'. [online] Available at: [URL](#) (Accessed 25/01/2023)

⁷ Cambridge Dictionary (n.d.). Available at: [URL](#) (Accessed 25/01/2023)

⁸ United Nations (n.d.) Available at: [URL](#) (Accessed 13/11/2023)

⁹ Feliciani-Robles, F. (2022) 'Carbon Rights and the importance of Benefit Sharing'. Available at: [URL](#) (Accessed 25/01/2023)



Carbon pool¹⁰: A system which has the capacity to accumulate or release carbon. Examples of carbon pools are forest biomass, wood products, soils, and atmosphere. The units are mass (e.g., t C).

Carbon sink¹¹: Any process, activity or mechanism which removes a greenhouse gas, an aerosol or a precursor of a greenhouse gas from the atmosphere.

Community¹²: A group of people, who often share common values, beliefs, or behaviours, who interact with one another, within a bounded geographic territory, such as a neighbourhood or city.

Corresponding Adjustment: regulatory mechanism that ensures the consistent and transparent accounting of emissions removals achieved through emissions trading. Corresponding adjustments are made to the emissions inventories of both the transferring and acquiring parties to prevent double counting of emission reductions.

Crediting period: Period under which Restoration Units are still being issued.

Cultural Heritage¹³: Properties and sites of archaeological, historical, cultural, artistic, and religious significance. It also refers to unique environmental features and cultural knowledge, as well as intangible forms of culture embodying traditional lifestyles that should be preserved for current and future generations.

Dead wood¹⁴: All non-living woody biomass not contained in the litter, either standing, lying on the ground, or in the soil. Dead wood includes wood lying on the surface, dead roots, and stumps larger than or equal to 10 cm in diameter or any other diameter used by the country.

Double claiming: Refers to the situation where the same GHG emission reduction/removal is used by multiple entities, whether they are Parties to the Paris Agreement, aeroplane operators under ICAO's CORSIA, or corporate voluntary buyers,

¹⁰ IPCC, as quoted in Global Canopy Programme, *'Glossary of Terms - The Little REDD Book. A Guide to governmental and non-governmental proposals for reducing emissions from deforestation and degradation.'* (2008.) Available at: [URL](#).

¹¹ UNFCCC (1992). Available at: [URL](#) (Accessed 06/11/2023)

¹² Neal, Z. (2020) *'Community'*. Available at: [URL](#) (Accessed 25/01/2023)

¹³ International Finance Corporation. (2012). *'Performance Standards on Environmental and Social Sustainability'*. Available at: [URL](#) (Accessed 25/01/2023)

¹⁴ UNREDD (n.d.) *'Dead wood definition'* Available at: [URL](#) (Accessed 06/11/2023)



to fulfil their respective climate change mitigation obligations, targets, pledges, or commitments.

Double claiming includes international transfers towards achieving Nationally Determined Contributions (NDCs) and transfers utilised by aeroplane operators under CORSIA. It also encompasses scenarios where voluntary market transfers count toward both corporate buyer pledges and supplier country NDCs.

Double-counting¹⁵: Refers to a situation where two parties claim the same carbon removal or emission reduction. Double counting covers double issuance, double claiming, and double use.

Double issuance: Defined as the situation when more than one Restoration Units is issued for the same GHG emission reduction or removal, either within the same program/registry or when multiple programs/registries concurrently issue carbon credits for a single emission reduction or removal. This can encompass mandatory GHG mitigation schemes, independent carbon credit crediting programs, and other compliance or voluntary environmental markets or regulatory programs.

Double use: Describes situations in which a Restoration Unit, representing a GHG emission reduction or removal, is used twice. This can manifest in several ways: 1) the Restoration Unit is sold to multiple entities simultaneously due to double issuance or fraudulent sales practices, a scenario often referred to as double selling; 2) the same Restoration Unit is applied by its owner towards multiple obligations or targets; or 3) a Restoration Unit that has been paid for is subsequently transferred or sold to another party. Additionally, double use can arise if a Restoration Unit is used, but is not subsequently retired or cancelled.

Dynamic baseline: A baseline that is constantly adjusted to incorporate the changing reality on the ground. It harvests data from control plots outside the Project Area, that share similar ecological and bio-physical characteristics.

Ecological additionality: Measurable and verifiable ecological improvements that would not have happened without the specific intervention of the restoration project

¹⁵Compensate (2021) 'What is double counting and why is it such a big deal?' Available at: [URL](#) (Accessed 25/01/2023)



(e.g. Invasive species removed, enhanced flood control, improved forage for wildlife and increased pollinator habitat).

Ecological Boundaries¹⁶: Zones of transitions between two adjacent ecosystems.

Ecological connectivity¹⁷: The binding or connection of landscape elements (semi-natural, natural habitats, buffer zones, biological corridors) between them, to improve the accessibility of the areas and their resources for fauna and flora.

Ecological leakage¹⁸: Mitigation activity can affect emissions indirectly in areas that are hydrologically connected.

Ecosystem¹⁹: A biotic complex or assemblage of species, an associated abiotic environment or complex, the interactions within and between those complexes, and a physical space in which they operate.

Ecosystem-based Adaptation (Ecosystem Adaptation)²⁰: strategy for adapting to climate change that harnesses nature-based solutions and ecosystem services

Ecosystem Function²¹: the physicochemical and biological processes that occur within the ecosystem to maintain terrestrial life

Ecosystem Restoration²²: Activities that assist in the recovery of ecosystems that have been degraded or destroyed.

Ecosystem Services²³: the multitude of benefits that nature provides to society.

¹⁶Banks-Leite, C., Ewers, R., (2009) 'Ecosystem Boundaries' Available at: [URL](#) (Accessed 25/01/2023)

¹⁷Law Insider (n.d.) 'Ecological connectivity definition' Available at: [URL](#) (Accessed 25/01/2023)

¹⁸The Integrity Council for the Voluntary Carbon Market. (2022). 'Part 4: Assessment Framework.' (n.d.). Available at: [URL](#) (Accessed 25/01/2023)

¹⁹Bland, L.M., Rowland, J.A., Regan, T.J., Keith, D.A., Murray, N.J., Lester, R.E., Linn, M., Rodríguez, J.P. and Nicholson, E., (2018). 'Developing a standardised definition of ecosystem collapse for risk assessment'. *Frontiers in Ecology and the Environment*, 16(1), pp.29-36. Available at: [URL](#) (Accessed 25/01/2023)

²⁰ United Nations Environmental Program. Available at: [URL](#) (Accessed 13/10/2023)

²¹Pankaj, T., Bhupinder P. S., Brajesh K. S. (2018) 'Soil Carbon Storage: Modulators, Mechanisms and Modeling'. Academic Press. pp1-28.

Blaufelder, C., Katz, J., Levy, C., Pinner, D., Weterings, J. (2020) 'How the voluntary carbon market can help address climate change' Available at: [URL](#) (Accessed 25/01/2023)

²²United Nations Decade on Ecosystem Restoration (n.d.) 'What is Ecosystem restoration?'. Available at: [URL](#) (Accessed 25/01/2023)

²³Food And Agriculture Organization of the United Nations (n.d.) 'Ecosystem Services & Biodiversity (ESB)' Available at: [URL](#) (Accessed 25/01/2023)



Endemic Species²⁴: Species for which the entire global range is restricted to the site, the region or the country (the level of endemism must be defined).

ERS Coalition: The Coalition is an interest group between approved Developers and Corporations committed to supporting high-quality ecosystem restoration projects in the Voluntary Carbon Markets.

Exotic species²⁵: Often referred to as alien, nonnative, nonindigenous, or introduced species, are those that occur in areas outside of their natural geographic range.

Expansion Area: Delimited

Extreme weather events²⁶: Extreme events are occurrences of unusually severe weather or climate conditions that can cause devastating impacts on communities and agricultural and natural ecosystems. Weather-related extreme events are often short-lived and include heat waves, freezes, heavy rainfall, tornadoes, tropical cyclones and floods.

Free, prior, and informed consent²⁷: A specific right that pertains to indigenous peoples and is recognised in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). It allows them to give or withhold consent to a Project that may affect them or their territories.

Free: freely given through a process free from coercion and intimidation in any form.

Prior: taking place before decisions that affect the Communities are made.

Informed: providing full information about goals, risks, costs, and opportunities, adequate resources and capacity, and, if necessary, capacity-building initiatives – not letting language, educational or cultural barriers stand in the way of information sharing.

Genetic diversity²⁸: Indicates a greater number of genetically different individuals within the same species.

²⁴ United Nations REDD Program. 'Glossary'. Available at: [URL](#) (Accessed 13/10/2023)

²⁵ Simon Asher Levin (2013). *Encyclopedia of biodiversity*. 2nd ed. San Diego: Academic Press.

²⁶ US Department of Agriculture Climate Hubs (n.d.) 'Extreme Weather' Available at: [URL](#) (Accessed 25/01/2023)

²⁷ Food and Agriculture Organization of the United Nations (n.d.) 'Indigenous People Free, Prior and Informed Consent' Available at: [URL](#) (Accessed 25/01/2023)

²⁸ Vedantu (2023) 'Genetic Diversity' Available at: [URL](#) (Accessed 25/01/2023)



Grievance²⁹: A grievance is an expression of concern or complaint voiced by a Stakeholder who feels they have been or will be impacted by someone else's activities. The ERS Grievance Mechanism is the internal process to resolve disputes over grievances.

Habitat³⁰: A place where fauna or flora normally live, characterised primarily by its physical features (topography, soil characteristics, climate, water quality, etc.) and secondarily by the biota that lives there.

Haversted Wood Products³¹: Wood-based materials harvested from forests, which are used for products such as furniture, plywood, paper and paper-like products, or for energy.

High-income countries³²: Economies with a GNI per capita of \$13,846 or more in the fiscal-year of 2024, as per WorldBank's classification.

Host Country: The country within which an emissions reduction project is physically situated and implemented under the provisions of Article 6 of international climate agreements, such as the Paris Agreement.

Initial baseline: The estimation of the Restoration Area carbon SOC at Y0.

Intervention zone: Physical zone that will host direct activities from the Project.

Invasive species³³: An organism that is not indigenous, or native, to a particular area, and that its presence creates competition with or harms native species. They can cause great economic and environmental harm to the area.

Indigenous People and Local Communities (IPLCs)³⁴: Individuals and communities who are, on the one hand, self-identified as indigenous and, on the other hand, are members of local communities that maintain inter-generational connection to place and nature through livelihood, cultural identity and worldviews, institutions and ecological knowledge.

²⁹World Bank (n.d.) 'Grievance Mechanisms (GRM) FAQs' Available at: [URL](#) (Accessed 20/08/2023)

³⁰European Environment Agency (2022) 'An Introduction to Habitats' Available at: [URL](#) (Accessed 25/01/2023)

³¹UNECE (n.d.) 'Carbon Storage in Harvested Wood Products'. Available at: [URL](#) (Accessed 06/11/2023)

³²World Bank (2023) 'World Bank Country and Lending Group' Available at: [URL](#) (Accessed 10/10/2023)

³³National Geographic Education (n.d.) 'Invasive Species' Available at: [URL](#) (Accessed 25/01/2023)

³⁴IPBES (n.d.) 'Glossary' Available at: [URL](#) (Accessed 13/11/2023)



Inter-registries operations: The interaction and exchange of carbon credits and related data between different carbon registries or platforms. These operations may include credit transfers, retirement tracking, and credit issuance across multiple registries.

Land cover³⁵: The biophysical description of the earth's surface. It is that which overlays or currently covers the ground.

Land Tenure³⁶: It's the relationship, whether legally or customarily defined, among people, as individuals or groups, with respect to land. It determines who can use what resources for how long, and under what conditions.

Leakage³⁷: Leakage occurs when a carbon-reduction Project displaces emission-causing activities that produce emissions outside the Project boundary.

Leakage area: Physical area, outside the Project's boundaries, where the Project's leakage takes place.

Leakage belt: A 5-kilometre-wide transitional or boundary zone along the Project's perimeter, where ecological and environmental impacts related to the project may manifest, necessitating specific monitoring and mitigation measures to address unintended emission-causing activities beyond the project's immediate boundaries.

Litter: All non-living biomass with a diameter less than 10 cm, lying dead, in various states of decomposition above the mineral or organic soil. This includes litter, fomic, and humic layers. Live fine roots (of less than the suggested diameter limit for below-ground biomass) are included in litter where they cannot be distinguished from it empirically.

Living Wage³⁸: The amount of income needed to provide an employee with a basic but socially acceptable standard of living. It is different from the minimum wage, which is an amount set by law to ensure workers have enough income to ensure they are living above the poverty level.

³⁵European Environment Agency (n.d.) '*Land Cover*' Available at: [URL](#) (Accessed 25/01/2023)

³⁶Food and Agriculture Organization of the United Nations (2002). '*Land tenure and rural development*.' Rome: Food And Agriculture Organization Of The United Nations.

³⁷Blaufelder, C., Katz, J., Levy, C., Pinner, D., Weterings, J. (2020) '*How the voluntary carbon market can help address climate change*' Available at: [URL](#) (Accessed 25/01/2023)

³⁸European Observatory of Working Life (2020) '*Living Wage*' Available at: [URL](#) (Accessed 25/01/2023)



Local provenance area: A propagule collection area within which propagule transfer is thought to conserve locally adapted traits.

Loss area: The physical area where a loss event occurs.

Loss event: A specific occurrence that lead to the release of previously sequestered carbon back into the atmosphere. For a loss event to be considered, its spatial extent must be equal or superior to one hectare.

Marginalised, vulnerable and/or disadvantaged Communities and individuals (Vulnerable Communities)³⁹: Groups of people considered to be at risk of poverty or social exclusion because of physical disabilities, age factors, ethnic origins, lack of housing, or substance abuse.

Market leakage⁴⁰: Mitigation activities can have an impact on the supply or demand of an emissions-intensive product or service, thereby increasing or decreasing emissions elsewhere.

Moral person⁴¹: A collective entity that is recognised by law or custom as an artificial person which is given certain legal rights and duties of a physical person.

Mutualistic interactions⁴²: Mutualistic interactions are mutually beneficial species interactions. Plant-pollinator mutualisms are particularly important, and involve nearly 170,000 plant and 200,000 animal species.

Native species⁴³ : A species that is within its known natural range, and occurs naturally in a given area or habitat, as opposed to an introduced species or invasive species. Also known as endemic species, indigenous species. Contrast non-native species.

³⁹Kiss, M. (2016) '*Vulnerable social groups: Before and after the crisis*' Available at: [URL](#) (Accessed 25/01/2023)

⁴⁰The Integrity Council for the Voluntary Carbon Market. (2022). '*Part 4: Assessment Framework*.' Available at: [URL](#) (Accessed 25/01/2023)

⁴¹Law Insider (n.d.) '*Moral Person*' Available at: [URL](#) (Accessed 25/01/2023)

⁴²Landry, C. (2010) '*Mighty Mutualisms: The Nature of Plant-pollinator Interactions*'. Nature Education Knowledge. Available at: [URL](#) (Accessed 25/01/2023)

⁴³A Dictionary of Environment and Conservation. (2007). In Oxford University Press eBooks. <https://doi.org/10.1093/acref/9780198609957.001.0001> (Accessed 08/06/2023)



Natural regeneration⁴⁴: Natural regeneration is the process by which juvenile plants and coppice that have established naturally replace plants which have died or have been killed.

Nature-based solutions⁴⁵: Solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions.

NDC: Nationally Determined Contributions. Countries' self-defined national climate pledges under the Paris Agreement, detailing what they will do to help meet the global goal to pursue 1.5°C, adapt to climate impacts and ensure sufficient finance to support these efforts.

Non-timber forest products (NTFPs): Non-timber forest products (NTFPs) are any product or service other than timber that is produced in forests. They include fruits and nuts, vegetables, fish and game, medicinal plants, resins, essences and a range of barks and fibres such as bamboo, rattans, and a host of other palms and grasses.

Non-woody biomass⁴⁶: considers plant biomass with diameter at breast height lesser than 10cm.

Outcome⁴⁷: What is ultimately achieved by an activity, as distinct from its outputs which relate to more direct or immediate objectives.

Participatory techniques⁴⁸: Involving Stakeholders, particularly the participants in a programme or those affected by a given policy, in specific aspects of the evaluation process. The term covers a wide range of different types of participation and

⁴⁴N. Brown, (2004). 'SILVICULTURE | Natural Regeneration of Tropical Rain Forests', in Burley, J. (ed.) *Encyclopedia of Forest Sciences*: Elsevier, pp.1061-1066.

⁴⁵European Commission (2023) 'Research and Innovation - Nature-based solutions' Available at: [URL](#) (Accessed 08/06/2023)

⁴⁶Neumann, M., Echeverria, S., & Hasenauer, H. (2023) 'A simple concept for estimating deadwood carbon in forests, *Carbon Management*'. Available at: [URL](#) (Accessed 06/11/2023)

⁴⁷OECD.Stat. (n.d.). Organisation for Economic Co-Operation and Development [Database]. Available at: [URL](#) (Accessed 25/01/2023)

⁴⁸Guijt, I. (2014). 'Participatory Approaches: Methodological Briefs - Impact Evaluation No. 5, *Methodological Briefs*'. Available at: [URL](#) (Accessed 25/01/2023)



Stakeholders can be involved at any stage of the impact evaluation process, including: its design, data collection, analysis, reporting and managing the study.

Permanence⁴⁹: How long the carbon dioxide removed or avoided will be kept out of the atmosphere. Typically, 100 years is considered the benchmark that allows a project to brand itself as 'permanent'.

Physical person⁵⁰: An individual in his/her full legal capacity and enabled to act, as according to the current law.

Political Contributions⁵¹: Any contribution, made in cash or in kind, to support a political cause. Examples include gifts of property or services, advertising or promotional activities endorsing a political party, and the purchase of tickets to fundraising events.

Politically Exposed Person (PEP)⁵²: An individual exposed to particular risks on account of the political, jurisdictional or administrative functions he/she performs or has performed or of those that immediate family members or individuals known to be closely associated with him/her or who become closely associated during the business relationship perform or have performed".

Population dynamics⁵³: The portion of ecology that deals with the variation in time and space of population size and density for one or more species

Pre-submission activities: Set of activities or tests performed by the Project Proponent to test the viability, efficacy and efficiency of restoration practices in a particular area before submitting a Project proposal through ERS' website.

Project Operator: Person or entity operating the Project on the ground. Can be the same as or differ from the Developer.

⁴⁹Sylvera (2022) '*Permanence in carbon credits: why it matters, and how to evaluate it*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵⁰Law Insider (n.d.) '*Physical Person*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵¹Transparency International (n.d.) '*Political Contribution*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵²Autorité des marchés financiers (2021) '*Guidelines on the concept of politically exposed persons*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵³Begon, M., Harper, J.L. and Townsend, C.R., (1986) '*Ecology. Individuals, populations and communities*'. Blackwell scientific publications.



Project Developer (Developer): Organization, institution or person (physical or moral), for-profit or not-for-profit, acting as the organisation with one or several representatives or as the mere responsible for the development of a Project. The Developer bears all legal, financial, and fiscal responsibilities and liabilities of the Project, and secures its good functioning and advancement.

Projected Restoration Units: Represents a future Restoration Unit that is yet to be confirmed.

Project Shapefile: A shapefile containing the geographic boundaries of the Project's Area, and including the Project's zonation. (Also refer to Shapefile)

Recovery⁵⁴: The process of an ecosystem regaining its composition, structure and function relative to the levels identified for the reference ecosystem. In restoration, recovery is assisted by restoration activity and can be described as partial or full.

Reference ecosystem⁵⁵: Defined by SER Australasia, a reference ecosystem is "a real or notional community of organisms able to act as a model or benchmark for restoration. A reference ecosystem usually represents a non-degraded version of the ecosystem complete with its flora, fauna (and other biota), functions, processes and successional states that would have existed on the Restoration Site had degradation, damage or destruction not occurred—but should be adjusted to accommodate changed or predicted environmental conditions"

Reference Site: An extent site that has attributes and a successional phase similar to the Restoration Site and that is used to inform the reference model. Ideally the reference model would include information from multiple Reference Sites. Needs to be identified in the Reference Ecosystem shapefile.

Reforestation: The conversion of previously forested land back to forest.

Restoration Site: Specific zone inside the Project Area that will host restoration activity. The Project Area usually encompasses multiple Restoration Sites. Needs to be identified in the Project shapefile.

⁵⁴ Standards Reference Group SERA (2021) 'National Standards for the Practice of Ecological Restoration in Australia'. Edition 2.2. Society for Ecological Restoration Australasia. Available at: [URL](#) (Accessed 28/04/2023)

⁵⁵ Standards Reference Group SERA (2021) 'National Standards for the Practice of Ecological Restoration in Australia'. Edition 2.2. Society for Ecological Restoration Australasia. Available at: [URL](#) (Accessed 3/03/2023)



Reforestation plan: Exhaustive plan including tree species (with latin names) to be planted, species family, seed origin, quantity per species, planting density, and planting surface.

Resilience⁵⁶: An ability to recover from or adjust easily to misfortune or change.

Restoration plan⁵⁷: Exhaustive plan detailing the process of assisting the recovery of an ecosystem that has been degraded, damaged, or destroyed.

Restoration Unit (RUs): Represent tCO_2e associated with biodiversity and livelihood benefits generated by the restoration. While the quantification of Restoration Units is directly related to carbon dioxide sequestration, ecosystem recovery, biodiversity, and livelihoods are integral elements of any ERS-certified Project and consequent RUs, not mere co-benefits.

Reversal: When the emissions resulting from Loss Events in a Verification cycle are higher than the removals for the same cycle.

Risk Sharing: A risk management and control strategy that involves the contractual shifting of a pure risk from one party to another.

Risk Treatment⁵⁸: The process of selecting and implementing of measures to modify risk

Right of use (lease)⁵⁹: IFRS 16 defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Secondary Buyer: All actors that purchase credits after it has been funded by the single Funder

Secretariat⁶⁰: The office or people responsible for the management of an organisation.

⁵⁶Merriam Webster Dictionary, (n.d.) '*resilience*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵⁷Society for Ecological Restoration (n.d.) '*What is Ecological Restoration?*'. Available at: [URL](#) (Accessed 25/01/2023)

⁵⁸European Union Agency for Cybersecurity (n.d.) '*Risk Treatment*'. Available at: [URL](#) (Accessed 13/11/2023)

⁵⁹Taurae, J., Carmichael, D., Meurer, H., (2016). '*In depth A look at current financial reporting issues IFRS 16 – a new era of lease accounting!*' PwC. Available at: [URL](#) (Accessed 25/01/2023)

⁶⁰Cambridge Dictionary (n.d.) '*Secretariat*'. Available at: [URL](#) (Accessed 25/01/2023)



Seed-transfer zone: A geographic area within which seeds are predicted to be able to be moved without adverse fitness effects.

Sentinel: A series of advanced Earth observation satellites operated by ESA, integral to the Copernicus program, providing precise and systematic environmental monitoring data for global sustainability efforts.

Shapefile⁶¹: nontopological format for storing the geometric location and attribute information of geographic features

Social Additionality: Observed social benefits related to outcomes that can be attributed to the Project activity and would not have occurred in absence of the Project activity.

Soil Organic Carbon (SOC)⁶²: The carbon pool that includes all organic material in soil, but excluding the coarse roots of the belowground biomass pool.

Soil Inorganic Carbon (SIC)⁶³: Soils can store, cycle and emit as gases different forms of carbon as part of the carbon cycle process. Soil Inorganic carbon is mineral-based.

Stakeholders⁶⁴: Any individual or organization that may affect, or be affected by an activity's actions and decisions.

Stakeholder map⁶⁵: A visual, four-quadrant influence-interest matrix used to identify Stakeholders and categorise them in terms of their influence and interest in the Project.

Start date: The date of publication of the PDD on the registry, following its validation by a VVB.

Statutory rights⁶⁶: A legal right granted to a person or entity under statute or under the law.

⁶¹ ArcGis (n.d.) 'What is a shapefile?' Available at: [URL](#) (Accessed 06/11/2023)

⁶² UNREDD (n.d.) 'Dead wood definition' Available at: [URL](#) (Accessed 06/11/2023)

⁶³ Queensland Government. (n.d.) 'Soil Carbon'. Available at: [URL](#) (Accessed 06/11/2023)

⁶⁴ UN Guiding Principles Reporting Framework (n.d.) 'Glossary' Available at: [URL](#) (Accessed 25/01/2023)

⁶⁵ Lopez, A. (2021) 'Stakeholder Mapping 101: A Quick Guide to Stakeholder Maps'. Available at: [URL](#) (Accessed 25/01/2023)

⁶⁶ Lawyer Zone (2021). 'Statutory Right (Legal Definition And How It Works)'. Available at: [URL](#) (Accessed 25/01/2023)



Succession dynamics⁶⁷: A dynamic that occurs in all natural systems. It is ecological change that occurs after a disturbance, generally following a predictable path, and often repeating.

Sustainable livelihood⁶⁸: A livelihood is environmentally sustainable when it maintains or enhances the local and global assets in which livelihoods depend, and has net beneficial effects on other livelihoods. A livelihood is socially sustainable which can cope with and recover from stress and shocks, and provide for future generations.

Technical Advisory Board⁶⁹: The external committee to be established and appointed by the Secretariat to provide technical input for decisions to be taken by the Secretariat;

Traceable payments⁷⁰: Any transaction carried out on behalf of a payer through a payment service provider by electronic means with a view to making funds available to a payee at another payment service provider, irrespective of whether the payer and the payee are the same person.

Traditional knowledge⁷¹: Knowledge, innovations and practices of indigenous and local communities around the world. Developed from experience gained over the centuries and adapted to the local culture and environment, traditional knowledge is transmitted orally from generation to generation. It tends to be collectively owned and takes the form of stories, songs, folklore, proverbs, cultural values, beliefs, rituals, community laws, local language and agricultural practices, including the development of plant species and animal breeds. Traditional knowledge is mainly of a practical nature, particularly in such fields as agriculture, fisheries, health, horticulture, forestry and environmental management in general.

Unavoidable: Are events beyond the control of the Developer. They are categorised as follows:

⁶⁷University of Alaska Fairbanks (n.d.) '*Exploring Land Cover Change Through Repeat Photography*'. Available at: [URL](#) (Accessed 13/11/2023)

⁶⁸United Nations ESCWA (2007). '*Sustainable Livelihoods*'. Available at: [URL](#) (Accessed 25/01/2023)

⁶⁹Law Insider (n.d.) '*Technical Advisory Committee*'. Available at: [URL](#) (Accessed 25/01/2023)

⁷⁰EUR-Lex (2015). '*Traceability of money transfers*'. Available at: [URL](#) (Accessed 25/01/2023)

⁷¹Unesco Institute for Statistics (n.d.) '*Traditional Knowledge*'. Available at: [URL](#) (Accessed 25/01/2023)



- Natural disaster events: events caused by disasters such as fire, severe drought, storms, floods, landslides, hurricanes, earthquakes, and pest/disease outbreaks.
- Any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, or any other acts of a similar nature or force. Any change in governmental requirements or policy that affects the project implementation and operations is also included.

Upstream/downstream emissions⁷²: a mitigation activity can directly impact emissions or removals that occur downstream or upstream.

Verification Cycle: The time period between two Verification Audits. Encompasses two years.

Vintage: A pack of Projected Restoration Units.

Vulnerable Communities⁷³: (i.e.: Vulnerable Groups) Include people of African descent, Indigenous People, Roma, Sinti, persons belonging to national, ethnic, religious, and linguistic minorities, migrants, refugees, asylum-seekers, internally displaced people, people living in extreme poverty, women, and LGBTQI+.

Woody biomass: Trees with trunk diameter equal or greater than 10cm at breast height.

⁷²The Integrity Council for the Voluntary Carbon Market. (2022). *Part 4: Assessment Framework*. Available at: [URL](#) (Accessed 25/01/2023)

⁷³ UN (n.d.) *'Vulnerable Groups who are they?'* Available at: [URL](#) (Accessed 07/11/2023)



Acronyms

AML: Anti-Money Laundering

AGB: Above Ground Biomass

ARR: Afforestation, Reforestation and Revegetation

CARs: Corrective Action Requests

CRs: Clarification Requests

dMRV: Digital Measurement, Reporting and Verification

ERS: Ecosystem Restoration Standard

FAO: Food and Agriculture Organization

FPIC: Free, Prior and Informed Consent

GHG: Greenhouse gas

IAF: International Accreditation Forum

ILO: International Labour Organization

IPCC: Intergovernmental Panel on Climate Change

IPLCs: Indigenous Peoples and Local Communities

IUCN: International Union for Conservation of Nature

KYC: Know Your Customer

LOI: Letter of Intent

MRV: Measurement, Reporting and Verification

NDC: Nationally Determined Contribution

NTFPs: Non-Timber Forest Products

PDD: Project Design Document

PRUs: Projected Restoration Units



RUs: Restoration Units

SAR: Synthetic Aperture Radar

SDGs: Sustainable Development Goals

UN: United Nations

VRUs: Verified Restoration Units

VVB: Validation and Verification Body



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