

The Acorn Framework ***for Voluntary, Ex-Post, Agroforestry*** ***Carbon Removal Units***

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Introduction

Acorn – Agroforestry CRUs for the Organic Restoration of Nature – is an *agroforestry* program developed by Rabobank *Acorn* to unlock the international voluntary carbon market for *Smallholder Farmers* in the global south who transition to more sustainable agricultural land management practices. Acorn's mission is to combat climate change, land degradation and food insecurity with this inclusive *agroforestry* solution where competing land use demands are balanced in a way that positively impacts food security, local livelihoods, the ecosystem and climate change. The trade of *Carbon Removal Units* (CRUs) is based on already realized carbon sequestration (i.e. ex-post) rather than sequestration that is expected to occur in the future (i.e. ex-ante credits).

The “Acorn Framework for Voluntary, Ex-Post, Agroforestry Carbon Removal Units”, hereafter referred to as the Framework, articulates Acorn's robust requirements for projects that enable a scalable and accessible approach to carbon certification. These requirements were developed to ensure all *Carbon Removal Units* issued are of high quality and integrity. Before *Acorn projects* can generate *Carbon Removal Units*, *Local Partners* must first demonstrate that they conform with the requirements outlined in this framework by completing the *Acorn Design Document* (ADD).

In the Framework, the following terminology is used to assess compliance.

- **“Must”** indicates a strict requirement that needs to be followed to conform to the Framework.
- **“Should”** indicates a certain course of action that is preferred but not strictly required.

This Framework focuses purely on project requirements and is in alignment with the *Plan Vivo Standard version 5.0*. The following complementary documents can be found on our website acorn.rabobank.com.

- **Acorn Methodology:** The “Methodology for Quantifying Carbon Benefits from Small-Scale Agroforestry”, hereafter referred to as the Acorn Methodology, presents the procedures, models, and calculations that the Acorn program applies to quantify its *carbon benefits*.
- **Acorn Glossary:** Italicized words in this Acorn Framework document refer to formal terms in the Acorn program and are defined in the Definition section of the Acorn Glossary.

Eligibility

Location

1. *Acorn projects* must be located within defined *ecoregion(s)* and must not be located on *wetlands*.
2. *Acorn projects* should not be located in countries with formal legislative carbon restrictions or other legal restrictions that prevent the sales of *Carbon Removal Units* generated on smallholder land from *agroforestry* activities unless an exemption is authorized by the government in writing.

Standard Acorn program agreements

3. *Local Partners* must sign a formal *Partnership Agreement* with Acorn.
4. *Local Partners* must ensure *Participants* sign a *Participant Agreement* and a *Consent Form*, in a manner consistent with *Free, Prior, and Informed Consent*, before *Participants* start or extend their participation in an *Acorn project*, and that *Participants* are provided with a copy of or access to these. In case *Local Partners* work with one or more *Sub-Contracting Partners* and consequently do not contract directly with the *Participants*, the *Sub-Contracting Partner* must ensure all *Participants* sign a *Participant Agreement* and a *Consent Form* as described in the first sentence of this paragraph and *Local Partners* are responsible for ensuring that the *Sub-Contracting Partner* fulfills this obligation. Copies of signed *Participant Agreements* and *Consent Form* must be available to Acorn and to *Participants* upon request.
5. *Local Partners* must ensure and be able to adequately demonstrate that *Participants* have appropriate *land tenure* to implement the *Acorn project intervention* on their land and benefit from *Carbon Removal Unit* sales. *Land tenure* documentation must be available upon request either in the form of formal titling, informal agreements, or land maps.

Conditions

6. *Local Partners* must successfully complete the *Customer Due Diligence* conducted by Rabobank.
7. *Local Partners*, with support of Acorn, must demonstrate that *project areas* have not been deforested *within 5 years* prior to the *Acorn project period*, following the procedures outlined in the Acorn Methodology.
8. *Local Partners*, with support of Acorn, must only involve *Participants* who carry out agricultural land management activities on a small area of land (0.1 – 10 ha) OR *Participants* with larger areas who are not structurally dependent on hired labor all year round.
9. *Local Partners* must ensure that *Acorn project intervention(s)* do not harm local communities, or at least do not result in long-term negative impacts.

Capacity

10. *Local Partners* must be legal entities with the capacity to manage and coordinate the on-the-ground practices of an *Acorn project* and bear responsibility for adhering to the Acorn Framework throughout the *Acorn Project Period*.
11. *Local Partners* should support, and *Participants* must adopt, *Acorn project intervention(s)* on their land as to provide a durable increase in carbon storage, long-term livelihood

- benefit(s) and enhanced ecosystem functioning throughout the *Crediting Period*, or at least in a manner that does not result in long-term negative impacts.
12. *Local Partners* must have the capacity and resources to facilitate data collection activities, reporting, *monitoring*, and *verification* activities, or have the ability to outsource these activities.
 13. *Local Partners* must have the capacity to store project information in a manner that is accessible upon request and is in accordance with GDPR or similar national privacy regulations, such as transaction data, *project council* meeting evidence, and grievances reported.
 14. *Local Partners* must provide knowledge and develop *Participants* skills for implementing and managing the *Acorn project intervention* throughout the *Crediting Period*.
 15. *Local Partners*, with support of Acorn, should be aware of local, national, and international laws and regulations, and that apply to them respectively, and *Local Partners* must align *Acorn projects* to comply accordingly. *Local Partners*, with support of Acorn, must inform authorities responsible for land management and/or greenhouse gas emissions about the *Acorn projects*, and should seek written approval where necessary or useful (e.g. letter of no objection).
 16. *Local Partners* should provide information in a culturally appropriate way, in a timely manner, and in an applicable language and/or format that suits all *Participants* and should avoid discrimination against illiterate groups.
 17. *Local Partners* must ensure, each time new *Participants* are onboarded, that *Participants* are eligible and are not excluded based on gender, age, social status, ethnicity, religion, sexuality, or any other discriminatory basis, and should onboard *Participants* in chronological order of registration while considering logistical constraints. If in the onboarding process tension is identified within or between communities, *Local Partners* should take mitigating actions.

Stakeholder engagement

Stakeholder engagement strategy

18. *Local Partners*, together with *Participants* and influential community member(s), must perform a *stakeholder analysis* to identify *Local Stakeholders*, *Secondary Stakeholders*, and *disadvantaged groups* in the *project region* likely to be affected by or have a stake in the project to complete the *Acorn Design Document* during the *Design Period*. This *stakeholder analysis* must be updated every 5 years and shared with Acorn.
19. *Local Partners* must have a strategy for engaging with and informing stakeholders identified during the *stakeholder analysis* of the *Acorn project*, which is commensurate with the scale and risk of the project, is in accordance with *Free, Prior, and Informed Consent*, and uses communication measures appropriate for *disadvantaged groups*.
20. *Local Partners* must ensure *Participants* are fully informed, in a culturally appropriate manner, in accordance with *Free, Prior, and Informed Consent* (e.g. a community meeting), on what the *Acorn project intervention* entails, land management practices, identified risks, expected benefits, possible negative impacts, and obligations and rights, during the *Design Period*.
21. *Local Partners* must ensure that *Acorn projects*, in accordance with *Free, Prior, and Informed Consent*, enable *Local Stakeholders* with (historical) rights to land or resources in the *project area(s)* to contribute to the project design, implementation, and *monitoring*.

Project council

22. *Local Partners* must have a fair and transparent plan for establishing a *project council* governance structure and decision-making process in accordance with local laws and/or consistent local practice ('customary law') during the *Design Period* to complete the *Acorn Design Document*.
23. *Local Partners* should support *Participants* in electing members to *project council(s)* who represent *Participants including disadvantaged groups*, identified during the *stakeholder analysis*. In addition, *Local Partners* should support *Local Stakeholders* identified during the *stakeholder analysis*, including *Community Representatives* who represent community members and Indigenous groups, to participate in the *Project council*. There must be sufficient *project councils* and *Farmer Representatives* and *Community Representatives* that have the capacity and willingness to represent the best interests of their constituents and keep them informed of project updates and outcomes of council meetings, in a timely manner.
24. *Local Partners* must organize *project council* meetings at least twice a year throughout the *Crediting Period* and evidence must be provided to Acorn. If multiple councils exist under the project governance structure, each council must hold at least 2 meetings each year.
25. *Local Partners* should encourage, during *project council* meetings, all council members to actively contribute to discussions (i.e. provide feedback) and decision-making on topics such as the *Benefit Sharing Mechanism*, *Agroforestry Design*, *Grievance Mechanism*, trends in *livelihood conditions* and *ecological conditions*, and *project monitoring*.
26. *Local Partners* must draw up *project council* reports after each council meeting, share these with Acorn within 35 business days, and ensure they are accessible to *Local Stakeholders*.

Grievance mechanism

27. *Local Partners* must have a culturally appropriate *Grievance Mechanism* that is communicated to *Participants* and *Local Stakeholders*, and is detailed in their *Acorn Design Document*. The *Grievance Mechanism* should be developed in accordance with *Free, Prior, and Informed Consent*, where all grievances resulting directly or indirectly from *Acorn project intervention(s)* and/or non-conformities can be reported at any time (anonymously and/or confidentially if possible) and dealt with in a transparent, fair and timely manner.
28. *Local Partners* must have a chain of escalation in place for resolving grievances that cannot be settled by the affected parties or during *project council* meetings. This chain of escalation should include a direct line for *Participants* to contact Acorn.
29. *Local Partners* where possible, should identify an independent negotiator who will be responsible for mediating resolution of any grievances that cannot otherwise be reconciled by the affected parties.
30. *Local Partners* must report grievances to Acorn within 35 business days after they are received.
31. *Local Partners* must provide a summary of grievances, how they were handled, and details of outstanding grievances to Acorn at least once a year in the *Annual Report*, throughout the *Crediting Period*.

Outsourcing parties and sub-contracting partners

32. If any activities or responsibilities of the *Local Partner* are carried out by an *Outsourcing Party* or if a *Sub-Contracting Partner* is involved, the *Local Partner* must describe the division of responsibilities between the *Local Partner* and *Outsourcing Party* and/or *Sub-Contracting Partner* respectively in the *Acorn design document*.
33. If a *Local Partner* wants to work with a *Sub-Contracting Partner*, they must obtain prior written approval from Acorn. Before any activities are performed by the *Sub-Contracting Partner*, the *Local Partner* must have a signed written *Sub-Contracting Partnership Agreement* with the *Sub-Contracting Partner*. The *Sub-Contracting Partnership Agreement* must be reviewed and approved by Acorn prior to signing; if a *Local Partner* works with an *Outsourcing Party*, it must have a signed agreement in place. If farmer payout activities are outsourced to an *Outsourcing Party*, such outsourcing must comply with guidance provided by Acorn to the *Local Partner*.

Project design

Additionality

34. *Acorn project interventions* must not have been feasible for *Participants* to implement successfully in the absence of the relevant *Acorn project*. *Local Partners* must demonstrate *additionality* during the *Design Period*, and reassess *additionality* at least every 10 years or whenever a *Crediting Period* is extended, by describing the barrier(s) that prevent *Participants* from implementing the project intervention(s) long-term and/or at scale.
35. *Acorn project interventions* must not be mandatory by any law or regulation, or if mandatory, *Local Partners* must demonstrate that these laws and regulations are systematically not enforced.
36. *Local Partners* must ensure that the *past planting intervention*, if any, occurred only within 5 years prior to the start of the *Acorn project period* for *Carbon Removal Units* to be retroactively generated.

Benefit sharing mechanism

37. *Local Partners*, together with *Farmer Representatives*, must collectively develop a *Benefit Sharing Mechanism* that sufficiently safeguards the interest of the *Participants* and is approved by Acorn, to complete the *Acorn Design Document*.
38. *Local Partners* must specify, in the *Benefit Sharing Mechanism* how and when benefits to *Participants* will be received by *Participants* and/or their communities with details of estimated proportions allocated to monetary payments and/or *in-kind provisions*.
39. *Local Partners* must not withhold more than 15% of proceeds from *Carbon Removal Unit* sales for their use as consideration for their activities under the *Acorn Projects*.
40. *Local Partners* should, where possible, work directly with a regulated and trustworthy third party to distribute monetary payments from the *Carbon Removal Unit* proceeds to *Participants*.
41. *Local Partners* or applicable third parties, must pay the *Participants* and/or their communities (or procure the payment to the *Participants* and/or their communities of) 70% or more of the proceeds from all *Carbon Removal Unit* sales at least once a year, either as monetary payments and/or *in-kind provisions* as outlined in the *Benefit Sharing Mechanism*, and provide Acorn with evidence of benefit distribution (both monetary payments and *in-kind provisions*) within 30 days after payout.
42. *Local Partners* must have an *accounting system* in place with which they can track and substantiate how money that has been received from *Carbon Removal Unit* sales will be allocated to *Participants*, the *Local Partner*, and other parties such as *Outsourcing Parties* and/or governments and share this with Acorn.
43. *Local Partners* must undertake a financial audit by an independent financial auditor, certified by a nationally recognized regulatory body, at least every 5 years throughout the *Crediting Period* and share this with Acorn.

Agroforestry design

44. *Local Partners* must collectively develop an *Agroforestry Design* with *Local Stakeholders* and experts, using the Acorn *Agroforestry Design* template, during the *Design Period* to complete the *Acorn Design Document*. *Local Partners* must distribute the finalized *Agroforestry Designs* to *Participants* and support them to follow the design(s) in a way that is suitable for their farm.
45. *Local Partners* should have *Agroforestry Design(s)*, outlining all activities and inputs required to carry out the *agroforestry* intervention, that are consistent with the *Theory of Change* and *Business Case*, are updated with project changes and scaling, and are accessible to *Local Stakeholders*. If project activities differ substantially across the project, multiple *Agroforestry Designs* should be created.

Business case

46. *Local Partners*, with support of Acorn, must develop a *Business Case*, during the *Design Period*, that includes realistic estimations of the costs for *Participants* and *Local Partners* for designing, implementing, *monitoring* and reporting on the *Acorn project* and the expected *Carbon Removal Unit* proceeds, to complete the *Acorn Design Document*.
47. *Acorn*, with support of *Local Partners*, must estimate the expected change in applicable *carbon pools* as a result of the *Acorn project intervention*.
48. *Local Partners* should have (a) *Business Case(s)* that are consistent with the *Benefit Sharing Mechanism*, *Theory of Change*, and *Agroforestry Design* and are updated to reflect changes to the project and scaling. If project activities differ substantially across the project, multiple *Business Cases* should be created.

Theory of change

49. *Local Partners*, with *Local Stakeholders*, must collectively develop a *Theory of Change* that considers the duration of the *Crediting Period*, during the *Design Period* to complete the *Acorn Design Document*. The duration of *Crediting Period* can be 15 to 50 years. *Crediting Period* less than 50 years can be extended to cover a total period of up to 50 years.
50. *Local Partners* must describe the *livelihood benefits* and *ecosystem benefits* that are expected to result from the *Acorn project intervention*, and if the *agroforestry* trees are to be harvested, justify the incentive to replant these trees for the long-term maintenance of the system.

Baselines

Baseline scenario

51. *Local Partners*, with support of Acorn, must describe the most likely land use and management *practices* in the *project region*, over a period of at least 10 years, in the absence of the *Acorn project intervention*.
52. *Local Partners*, with support of Acorn, must identify and describe any past or ongoing disputes related to land and/or resources in the *project region*, with details on how they were or will be mitigated.

Carbon baseline

53. *Local Partners*, with support of Acorn, must describe the current land use and management practices in the *project region*, as required by the *mandatory indicators*.
54. *Local Partners*, with support of Acorn, must describe how the *carbon pools* in the *project region* are most likely to change over a period of at least 10 years in the absence of the *Acorn project intervention*.
55. Acorn, with support of *Local Partners*, must measure carbon removals following the procedure outlined in the Acorn Methodology.
56. Acorn, with support of *Local Partners*, must estimate and adjust for *pre-existing biomass* and *uncertainty* of biomass measurements, following the procedures outlined in the Acorn Methodology, to complete the *Acorn Design Document*, and each time the project scales to a new *ecoregion*.

Livelihood baseline

57. *Local Partners*, with support of Acorn, must describe the current *livelihood conditions* within the *project area*, as required by the *mandatory indicators* and *additional indicators*, and reassess these at least every 10 years or whenever a *Crediting Period* is extended.
58. *Local Partners*, with support of Acorn, must describe how the *livelihood conditions* in the *project region* are most likely to change over a period of at least 10 years in the absence of the *Acorn project intervention*.

Ecosystem baseline

59. *Local Partners*, with support of Acorn, must describe the current *ecological conditions* within the *project area*, as required per the *mandatory indicators*, and reassess these at least every 10 years or whenever a *Crediting Period* is extended.
60. *Local Partners*, with support of Acorn, must describe how the *ecological conditions* in the *project region* are most likely to change over a period of at least 10 years, in the absence of the *Acorn project intervention*.

Risk management

Environmental and social safeguards

61. *Local Partners* must undertake a risk assessment, that considers the duration of the *Crediting Period*, to identify potential negative environmental and social risks and impacts resulting from the *Acorn project intervention*, and risks of *carbon reversal*, to complete the *Acorn Design Document*.
62. *Local Partners* must reassess and report on potential environmental, social and *carbon reversal* risks and impacts in the *project region*, at least every 5 years and when additional high risks and negative impacts arise, throughout the *Crediting Period*. Appropriate mitigation actions must be described in the *Acorn Design Document* for identified risks and negative impacts.
63. *Local Partners* must undertake adequate compensation measures, to replace lost assets or access to assets, where *Local Stakeholders* are negatively affected by the *Acorn project intervention(s)* or where negative impacts cannot be fully mitigated. All losses must be considered legitimate for compensation by *Local Partners*, including those based on customary and non-legal tenure and resource-use regimes.
64. *Local partners* must ensure that the *Acorn project intervention* does not involve any activities outlined in Acorn's *Exclusion List*.
65. *Local Partners* must conform to national and, where applicable, international laws on labor and working conditions and human rights (including laws on forced labor and child labor).
66. *Local Partners* should have a procedure in place to provide equal opportunities to fill project employment positions with local people and members of *disadvantaged groups*, where possible, and must not discriminate based on gender, age, social status, ethnicity, religion, or any other basis.
67. *Local Partners and Participants* should plant tree species that are *native species* or *naturalized species*, and draw on local and expert knowledge for *Agroforestry Designs*. *Naturalized species* will only be integrated into the design if:
 - a. There are *livelihood benefits* that make the use of the species preferable to any alternative *native species*.
 - b. The use of the species will not have a negative impact on *biodiversity* or other provision of key ecosystem services in the *project region*.

Carbon reversal risks

68. *Local Partners* must identify *carbon reversal* risks resulting from the *Acorn project intervention* to complete the *Acorn Design Document*.
69. *Local Partners* must reassess and report on potential *carbon reversal* risks in the *Acorn Design Document* every 5 years throughout the *Crediting Period*, and implement appropriate mitigation actions accordingly if risks are identified.
70. *Local Partners* and *Participants* must support replanting, allow for regeneration or train *Participants* on the required practices after tree harvest per the defined *Agroforestry Design* to support long-term maintenance (50 years) of the *agroforestry* system for *Acorn project interventions*.

Durability

71. *Acorn Carbon Removal Units* must come with a durability of 25 years.
72. *Acorn Carbon Removal Units* must be monitored by Acorn at least once every 5 years during the *Durability Period*. If an unexpected negative biomass measurement occurs in the *Durability Period*, annual *monitoring* will be applied until the negative biomass has been compensated.

Buffer pool

73. Acorn must transfer 20% of issued *Carbon Removal Units* to the *buffer pool*.
74. Acorn must reserve *Buffer Carbon Removal Units* (BCRUs) from the *buffer pool* if *carbon reversal* occurs over 5 consecutive years. The reserved BCRUs will be retired if the reversal of *carbon benefits* has not been recovered by the end of the *Acorn project period*.
75. *Acorn Buffer Carbon Removal Units* that have not been cancelled or retired, by the end of the *Acorn project period*, will automatically retire and can never be sold.

Leakage

76. *Local Partners*, with support of Acorn, must identify and describe the potential *leakage* sources from the *Acorn project intervention* in the *Acorn Design Document* and reassess this every 5 years.
77. *Local Partners* must implement mitigation actions and Acorn must adjust for *leakage* (if potential *leakage* is identified) in the carbon calculations, following the procedures outlined in the *Acorn Methodology*.

Double counting

78. *Local Partners*, with support of Acorn, must ensure that *project area(s)* do not overlap with other carbon accounting programs generating transferable carbon reduction or removal credits from the same *carbon pools*.
79. Acorn must not generate *Carbon Removal Units* if the *Acorn project intervention(s)* or *project area(s)* is incorporated by any other carbon accounting program using the same *carbon pool*.
80. *Local Partners* that receive funding (e.g. grants or pre-finance) from value chain players must have documentation stating the ownership of and rights to claim the *Carbon Removal Units* issued.

Registration

81. Acorn must ensure that all *Carbon Removal Units* are traceable, back to the *Acorn project intervention(s)*, and registered in a public registry, to ensure that a given unit is not used for multiple purposes.
82. Acorn must ensure that each *Carbon Removal Unit* has a unique serial number, that indicates when (vintage) and where (country) it was generated, and by whom (*Beneficiary*) it was retired.
83. Acorn, with support of *Local Partners*, must prevent the issuance of *Carbon Removal Units* that have been cancelled or already retired to achieve one or multiple climate goals.

Monitoring and reporting

Monitoring

84. *Local Partners* must monitor and report to Acorn on the *mandatory indicators* and at least 1 *additional indicator* at least every 5 years.
85. *Local Partners* must have a plan to monitor *livelihood conditions* and *ecological conditions* to complete the *Acorn Design Document*. This plan must be updated at least every 5 years.
86. *Local Partners* must collect and share with Acorn the results of minimum 100 surveys from *Participants* at least every 5 years, disaggregated by gender where possible, that represent different *Local Stakeholders*, to monitor the *mandatory indicators* and *additional indicators*.
87. *Local Partners*, with support of Acorn, must reassess the *baseline scenario*, *additionality*, *Agroforestry Design* and *Theory of Change* at least every 10 years, throughout the *Crediting Period*, and when the project intervention changes significantly or whenever a *Crediting Period* is extended
88. Acorn, with support of *Local Partners* must monitor and report on the change in *carbon pools* against the *carbon baseline* and describe the cause in the *Annual Report*.
89. *Local Partners* must monitor *livelihood conditions* and *ecological conditions* in the *project area* against the *livelihood baseline* and *ecosystem baseline* and report on these in the *Annual Report* at least once every 5 years.
90. *Local Partners* must monitor mitigation actions for all *land tenure* disputes, grievances, potential *leakage*, and risks and negative impacts identified in the *Acorn Design Document*, and report on these in the *Annual Report accordingly* throughout the *Crediting Period*.

Reporting

91. *Local Partners* must provide all required project data to complete the *Acorn Design Document* and obtain Acorn's approval for the *Acorn Design Document*. Acorn must make the *Acorn Design Document* publicly available.
92. *Local Partners*, with support of Acorn, must summarize any design changes during the *Crediting Period* in the *Annual Report* and integrate these into a revised version of the *Acorn Design Document*.

93. Acorn must not issue *Carbon Removal Units* for an *Acorn project* unless the project's *Acorn Design Document* is completed and approved by Acorn. *Local Partners* must ensure the *Acorn Design Document* is updated.
94. *Local Partners*, with support of Acorn, must complete an *Annual Report* within 3 months after the end of the *Reporting Period*, throughout the *Crediting Period*, and make this publicly available.
95. *Local Partners* must report negative carbon, livelihood and/or ecosystem impacts to Acorn as soon as these become known.

Validation and verification

96. *Acorn projects* must be validated and assessed against their, *Acorn Design Document*, including the expected *carbon benefits*, *livelihood benefits*, and *ecosystem benefits*, using the *Certifier*-approved *Terms of Reference* for *validation* before registration and issuance of *Carbon Removal Units*
97. *Acorn projects* must be verified and their carbon calculations and applicable adjustment factors must be assessed using the *Certifier*-approved *Terms of Reference* for *verification* at least every 5 years throughout the *Crediting Period*.
98. *Validation and Verification Bodies* must be *Certifier*-approved and hold an active *recognized accreditation* to undertake *validation/verification* of *Acorn projects*.
99. *Validation Reports* and *Verification Reports* produced by the *Validation and Verification Body* must be approved by the *Certifier* and made publicly available by Acorn.
100. *Local Partners* must resolve any *Corrective Actions Required (CAR)* and *Forward Actions Required (FARs)* that are identified during a *validation* and/or *verification*, within a timeframe agreed upon by the *Validation and Verification Body*, the *Certifier*, and Acorn. If *CARs* are reported in a *Validation* and/or *Verification Report*, further issuance of *Carbon Removal Units* will not be possible until they are resolved, retroactive crediting is allowed once *CARs* are resolved.