### Name of the stakeholder submitting this form (individual/organization):

Rahul Kar

### Address and contact details of the individual submitting this form:

- **Address:** KPMG Services Pte Ltd., 16 Raffles Quay, #22-00, Singapore 048581
- **Telephone number:** +65 62132251
- **E-mail address:** rkar@kpmg.com.sg

### Title/Subject (give a short title or specify the subject of your submission)

CPA Start date

### Please mention whether the submitter of the form is:

- [ ] Project participant
- [X] Other stakeholder, please specify Consultant

### Specify whether you want the letter to be treated as confidential?

- [ ] To be treated as confidential
- [X] To be publicly available (UNFCCC CDM web site)

### Please choose any of the type(s) below to describe the purpose of this submission.

- [X] **Type I:**
  - [X] Request for clarification
  - [ ] Revision of existing rules
- [ ] Standards. Please specify reference
- [ ] Procedures. Please specify reference
- [ ] Guidance. Please specify reference
- [ ] Forms. Please specify reference
- [X] Others. Please specify reference EB66 Report

- [ ] **Type II:** Request for Introduction of new rules
- [ ] **Type III:** Provision of information and suggestions on policy issues

### Please describe in detail the issue on which you request a response from the Board, including the exact reference source and version (if applicable).

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1. DNAs and DOEs shall use the respective DNA/DOE forms for communication with the Board.
2. As per the applicable modalities and procedures, the Board may make its response publicly available.
The “Glossary of CDM Terms (EB66, Annex 63)” has provided definition of the “Start date for a PoA” but has removed the definition of the “Start date for a CPA” that existed in the previous version.

In EB 66 - Annex 17 (Guidelines for completing CPA-DD, section A.8.1), requires that the CPA start date to be indicated and how it is determined to be described.

From all of the above documents, it is not clear if the ‘CPA Start Date’ could be taken as any relevant incidents of ‘implementation’ or ‘construction’ or ‘real action’ such as the following:

1. Date of financial commitment by the CPA owner
2. Date of financial obligation by the CPA owner
3. Date of implementation/commissioning/operation of the CPA
4. Date of EPC contract signing, etc.

Is there any other specific considerations regarding whether the CPA is a voluntary action by the CPA owner or the CME, or a commercial decision by the CPA owner or the CME? Is the nature of commercial contracts between the CPA owner and the CPA implementer/EPC contractor influence the ‘CPA Start Date’ determination?

Also, EB 65 Report - Annex 4 (CDM Validation and Verification Standards, para 193) provides that the DOE shall confirm that the start date of any CPA is not prior to the commencement of the validation of the PoA, which is the date the CDM-PoA-DD is first published for global stakeholder consultation. How is this requirement influence any of the above?

Please provide any specific suggestions or further information which would address the issue raised in the previous section, including the exact reference source and version (if applicable).

A clarification on CPA State Date criteria is sought for different scenarios such as examples mentioned above.

If necessary, list attached files containing relevant information (if any) • None.

Section below to be filled in by UNFCCC secretariat
Date when the form was received at UNFCCC secretariat 25 May 2012
Reference number 2012-115-S

History of document

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