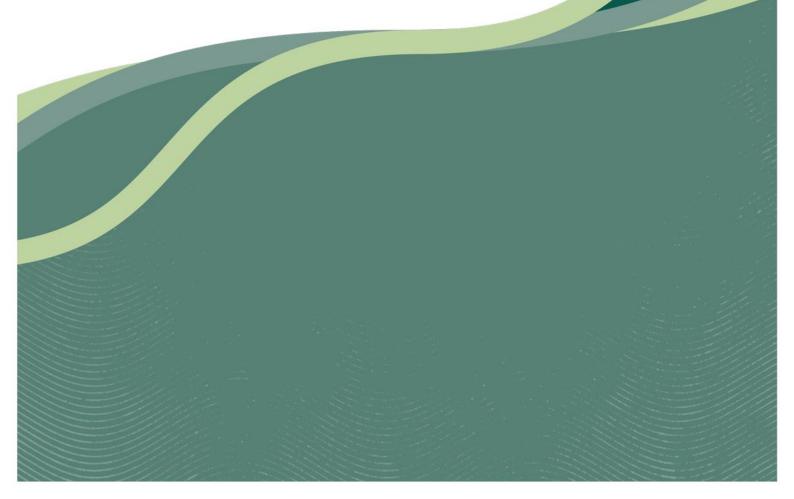


Protect Grow Innovate

Carbon for Farmers Voucher Program Round 2 Program Guidelines



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Glossary of Terms

Applicant - the entity/individual who makes the application for funding.

Application - an application made to the State of Western Australia for funding under the Program in the online platform SmartyGrants.

AWST - Australian Western Standard Time.

CER – Clean Energy Regulator

CF-LRP – Carbon Farming and Land Restoration Program

CF-VP – Carbon for Farmers Voucher Program

DPIRD - Department of Primary Industries and Regional Development.

Key Contact - the person to contact if there are any queries or information required in relation to the Program.

Recipient – successful applicant becomes a recipient when decision maker has approved application.

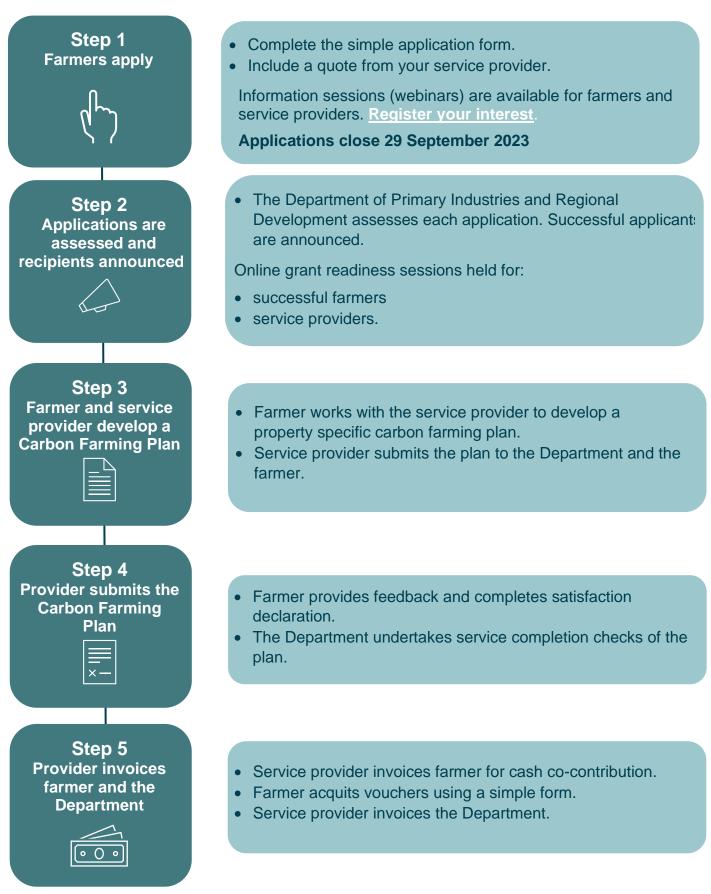
Program Manager - the person responsible for managing the grant program.

Program Guidelines – are the guidelines for this program.

Program – Carbon for Farming Voucher Program

SmartyGrants – is the online grant management software tool used by DPIRD.

Process



Background

Carbon farming activities sequester carbon dioxide from the atmosphere in soil and vegetation, generate tradeable carbon credits, deliver environmental, economic, and social co-benefits, and increase the resilience of the agriculture sector.

Carbon farming offers farmers a range of options: to offset emissions within their supply chain, sell the carbon credits into the secondary market or hold them as a long-term financial asset.

Australia's ACCU Scheme (formerly the Emissions Reduction Fund) has a range of eligible activities and participants can earn Australian carbon credit units (ACCUs). Each ACCU represents one tonne of carbon dioxide equivalent (tCO2-e) emissions stored by a soil or vegetation sequestration project.

Program overview

The Department of Primary Industries and Regional Development (DPIRD) administers the Carbon for Farmers Voucher Program (CF-VP) as part of the WA Carbon Farming and Land Restoration Program's education and outreach activities.

The CF-VP supports farmers to make sound investment decisions and builds knowledge and capacity in the WA's growing carbon farming industry.

DPIRD provides the vouchers for farmers to obtain professional advice to plan and assess its feasibility, costs and return on investment, and understand the opportunities, obligations, and risks of a carbon farming project. This will lead to the development of a Carbon Farming Plan, a property specific report developed in collaboration with the farmer.

Round 1 of the CF-VP focussed on land management strategies to support registration of projects with the Clean Energy Regulator (CER). Following feedback and review of the outcomes, Round 2 vouchers will contribute to the development of Carbon Farming Plans.

CF-VP's Round 2 Carbon Farming Plan will provide a more comprehensive assessment of the project and the interaction between changing land management practices, climate, and whole-of-system outcomes, and consider how it supports the enterprise's long term business objectives.

These plans can also support farmers who want to apply to future Rounds of WA's **Carbon Farming and Land Restoration Program** (CF-LRP). The CF-LRP provides financial assistance for the establishment of new soil and vegetation projects in the South West Land Division.

Applicants wanting to apply to Round 3 of the CF-LRP should aim to complete their Carbon Farming Plan by February 2024. Co-contributions and additional investment in the Carbon Farming Plan can be used as part of the minimum 30% applicant co-contribution for a future CF-LRP application.

Things to know

- Up to \$15,000 (ex-GST) is available for farmers to access professional advice from independent service provider(s) to develop property specific Carbon Farming Plans for soil and/or vegetation projects.
- CF-VP recipients make a 20 per cent co-contribution (up to a \$3,000 maximum) and pay any costs that exceed the approved voucher amount or for ineligible items.
- Vouchers are accessible to eligible farmers in the South West Land Division.
- Applicants can seek quotes from multiple providers and from different categories.
- Each business entity is limited to one application.
- Vouchers are offered on a competitive application basis.
- Carbon accounting / emissions calculation is not eligible to be funded by the voucher.

Carbon Farming Plans are to be delivered as a written report prepared in active collaboration with the farmer as per the quote guidelines.

Professional advice can be obtained from carbon service providers, agribusiness/ agronomists, environmental consultants, financial or legal advisor(s). Further information on provider eligibility and categories can be found in the Service Provider section below.

What type of carbon farming projects will be considered?

A Carbon Farming Plan should investigate suitable soil and/or vegetation methods under the ACCU Scheme (previously known as the Emissions Reduction Fund).

The soil carbon method: <u>Estimation of soil organic carbon sequestration using</u> <u>measurement and models</u> includes a range of soil amelioration activities.

There are a range of <u>vegetation methods</u> available to suit your business needs (environmental, agroforestry e.g. mallee, softwood etc).

Aggregated projects

Applicants are permitted to aggregate projects with other applicants. An aggregated project is defined by the CER as:

"Where activities that use the same method to bring about carbon abatement are grouped into a single registered project. Aggregation can be undertaken by individuals or organisations."

Each applicant of the proposed aggregation will need to make an application. DPIRD will consider aggregated projects on a case-by-case basis to decide the total funding provided as a total for the aggregated project.

Each applicant in an aggregation needs to be an eligible applicant under the terms of the Program.

More information on aggregation under a CER registered project can be found here.

Carbon accounting / emissions calculation

Whilst this is not eligible under Round 2 of CF-VP, baselining carbon accounts for individual farms give the total greenhouse gas emissions and the carbon intensity of crops and livestock. This provides an understanding of what can be done to reduce a farm's emissions and what is needed to get the business to a net zero/negative emissions position.

DPIRD offers a range of free <u>resources</u> to help farmers with emission calculations.

Application dates

Applications must be made via the SmartyGrants portal.

Applications open: Friday 25th August 2023 12:00PM (AWST)

Applications close: Friday 29th September 2023 12:00PM (AWST)

How to apply for funding

Application process

- Applicants must submit an online application via SmartyGrants (https://agric.smartygrants.com.au/CF-VP2)
- The application process includes completing the following:
 - Answering questions regarding your business, your understanding of carbon farming and how the development of a carbon farming plan is likely to lead to the development of a carbon farming project.
 - Uploading a detailed written quotation(s) from your Service Provider(s). All quotes must meet the requirements outlined in the Quotation Guidelines requirements outlined in <u>Appendix 1: Quotation Guidelines</u>.
- Late applications will not be accepted.
- Paper based applications will not be accepted.
- Applications will be assessed against eligibility and the scope of the services detailed in the quote provided in the application.
- Applications that do not meet the minimum requirements stated above may be considered ineligible.

Resources available

To support applicants and recipients with the CF-VP, the following resources are provided on the CF-VP <u>webpage</u> with all available resources:

- CF-VP Round 2 Flyer provides an easily understood overview of the program and links to additional resources.
- Guidance document provides farmers with information on some of the key considerations when developing a Carbon Farming Plan.
- Webinars will be held throughout the opening period.
- Frequently Asked Questions document.

- Online grant readiness session (~1 hour) which will be mandatory for Recipients to understand the requirements, timeframes, and resources available to deliver their project. These sessions will be held after formal notification of the grant has been publicly announced.
- Dedicated <u>cfvp@dpird.wa.gov.au</u> email address to answer questions regarding the Program.

Contact information

For further information please contact the Low Carbon Futures team at <u>cfvp@dpird.wa.gov.au</u> or phone (08) 6552 1822.

Eligibility

Applicant eligibility criteria

Applicants need to:

- Be the owner of a farming property based in the South West Land Division operating a primary production business as a sole trader, partnership, trust, or private company with an Australian Business Number (ABN) and a Western Australian postcode (see https://abr.business.gov.au/).
- Agree to meet the voucher's required cash co-contribution of 20% up to a maximum of \$3,000 (excl. GST).
- Agree the total cost of professional services funded by DPIRD is up to \$15,000 (excl. GST).
- Agree any additional costs exceeding the maximum value or that are deemed ineligible are to be met by the Recipient.
- Agree to commit to attending a short (~1 hour) online grant readiness session for successful recipients. These sessions are provided for Recipients to understand the requirements, timeframes, and resources available to deliver their project.
- Agree to participate in the program evaluation (e.g., survey and/or interview) to assist DPIRD understand the impact of the program.

Applicants must also meet the following compliance criteria to be eligible for assistance under the program **depending** on the nature of their commercial structure:

- An Incorporated Trustee can apply on behalf of a Trust, provided that the Trustee has the power to enter into an agreement and will remain sufficiently liable for the performance of that agreement; and
- Individual Partners may apply on behalf of a Partnership provided that the Partners will be liable for the performance under this voucher.

Applicants who are NOT eligible

The following entities are **ineligible** to apply:

- Commonwealth, state and local government agencies or bodies.
- Publicly funded research institutions.
- Industry associations.
- Not-for-profit organisations.
- Community-based organisations.
- Successful recipients of CF-VP Round 1 who finalised and acquitted their voucher.

Service Providers and quote requirements

As part of the application process, applicants will provide quote(s) from their Service Provider(s) who will develop the Carbon Farming Plan.

Where applicants seek to use the services of more than one provider, the applicant will be required to nominate a 'lead' provider. The lead provider will be responsible for submitting the completed Carbon Farming Plan to DPIRD.

In alignment with the CER, DPIRD advises landholders to seek professional advice regarding the technical and regulatory aspects of a carbon farming project.

DPIRD have developed a <u>Carbon Farming Plan Guidance document</u> to identify key considerations for farmers and service providers when developing a Carbon Farming Plan.

How to find a Service Provider

Farmers choose their own provider(s) however, the service provider must meet the requirements outlined below. Applicants can engage multiple providers to develop a Carbon Farming Plan from different service provider categories.

Service Providers active in the carbon farming industry offer a range of expertise. The type of provider required will depend on several factors including, but not limited to, the type of carbon farming project being considered, business structure, applicant understanding of carbon farming, property size and location.

DPIRD has developed a <u>Service Provider Directory</u> to help farmers and others identify providers. The Service Provider Directory is not exhaustive, and applicants can engage any Service Provider(s) of their choice whether they are in the directory or not.

Service Provider requirements

To ensure farmers are provided with Carbon Farming Plans that support on-farm decision making, Service Providers must meet the following requirements to deliver Carbon Farming Plans under the CF-VP:

- Must have a business with an ABN.
- Applicants and Service Provider(s) must be entirely separate entities. For example, they may not be owned by the same parent company, share governance, have common directors or be direct/indirect familial relations.
- Service Provider(s) nominated by the applicant may be not-for-profit enterprises or privately owned businesses.

Service Providers from the following provider categories can be engaged:

- Carbon service adviser
- Agribusiness adviser and agronomists
- Environmental consultant (ecologist, restoration, natural resource management expert)

- Accountants/Financial advisers must hold an AFSL and /or the Financial Services Licensee, or a member of the Institute of Chartered Accountants or a Certified Practising Accountant
- **Solicitors** with valid and current qualifications (must hold a practising certificate, be a member of the Australian Bar Association).

The criteria listed above are **essential** eligibility for a service provider(s); however, it is a strongly recommended that providers from the following provider categories are:

- Agribusiness adviser and agronomists who are members of the Australian Association of Agricultural Consultants (WA) Inc.
- Carbon Service Providers are a signatory to the <u>Australian Carbon Industry Code</u> of <u>Conduct</u>.
- Environmental consultant with relevant environmental qualifications (e.g., member of the Environmental Consultants Association of WA

Service Provider(s) may partner with other Service Provider(s) to deliver the quoted scope of work; however, such arrangements must be fully disclosed within the quotation provided to the Recipient and in the invoices provided to DPIRD.

- DPIRD reserves the right to not award vouchers if Service Providers cannot show appropriate qualifications or experience in the nominated advice category.
- This program is funded by the Western Australian Government and the preference is for applicants to use locally based Service Provider(s) where possible.

Seeking and providing quote(s)

A quote(s) from your Service Provider(s) must be uploaded as part of the application process.

- Applicants are encouraged to seek quotes from multiple providers to assess value for money and the capability of provider.
- Only the final quote from your preferred provider(s) must be uploaded with an application. Please note it is an applicant's responsibility to select their provider and quote of their choice.
- Multiple quotes should only be uploaded where an applicant is using more than one provider to deliver different services (i.e., one quote from a carbon provider, and one quote from a financial provider).
- If the proposed advice is solely related to legal, financial, environmental, or agronomic advice only, it must be related to carbon farming on the applicant's property. In this case, applicants must attach any previous carbon farming advice documents to the application and state how the new advice will enhance the development of a carbon farming project on the applicant's property.
- Quotes should meet the requirements as per the Quotation Guidelines at <u>Appendix 1:</u> <u>Quotation guidelines</u>.

DISCLAIMER

DPIRD's acceptance of quote for the purposes of awarding a Voucher is not considered an endorsement of the capability of, or the quality of work delivered by the provider.

Eligible expenditure

- Eligible expenditure for Voucher funded activities includes project-related non-capital expenditure required to deliver the costs of the Service Provider.
- All project expenditure is to be incurred after the Voucher has been issued.

Activities that can be funded

The CF-VP provides funding to seek advice from Service Providers. This advice must support the development of a Carbon Farming Plan to enable farmers to make sound decision on carbon farming for their enterprise.

Ineligible expenditure

- Vouchers may not be used to cover 'business as usual' expenses.
- Vouchers will not be provided for retrospective activities.
- Applicants will need to meet the cost of any ineligible expenditure and when the expenditure exceeds the value of the voucher.

Ineligible expenditure includes the following:

- Emissions baseline calculations (carbon accounting)
- · Capital expenditure.
- Non-strategic or non-planning activities.
- The commercialisation of information, technology or other processes that relate to carbon sequestration beyond the scope of delivering a carbon sequestration plan for the recipient.
- Internal costs, salaries, or resources of the recipient.
- Basic professional services such as ongoing, routine accounting, tax, and legal business.
- Routine maintenance requirements, licensing, costs associated with legal/intellectual property costs and financing fees.
- Intellectual property fees and charges associated with registering domestic or international patents or other intellectual property enforcement expenses.
- Any administrative fees or surcharges for administering the expenditures listed above.
- Any other expenditure as determined by DPIRD that does not meet program conditions.

Timeframes, funding limits and co-contributions

Timeframes

• Carbon Farming Plans must be completed within **nine months** of the Voucher being issued to the Recipient.

- Recipients wanting to apply for Round 3 of the CF-LRP will have a **6-month timeframe** for the completion of a Carbon Farming Plan. This timeframe allows Recipients to consider the information and apply to the CF-LRP.
- DPIRD will liaise with **both** successful applicants and their nominated Service Provider(s) throughout key stages of the Program to ensure the requirements of the Program are met.

Funding limits and co-contributions

• The maximum voucher amount from DPIRD is \$15,000 (excl. GST) with a 20 per cent required cash co-contribution by the recipient, up to a maximum cash co-contribution of \$3,000 (excl GST).

Conditions of use

- Vouchers are issued to the Recipient in the name listed as the business entity (as per ABN) who applied for the Voucher.
- Vouchers have no cash value and are non-transferable.
- DPIRD reserves the right to cancel the Voucher by providing written notice to the recipient.
- DPIRD makes no representations as to the Service Provider chosen by the recipient nor the quality or appropriateness of the services delivered by the service provider. If DPIRD provides any guidance to the recipient with regards to prospective Service Providers or any comments on the services delivered, this is solely for the convenience of the recipient, and is not to be taken as an endorsement by DPIRD of those service providers or their services.
- The recipient will not be entitled to make any claim against DPIRD (which includes its employees, contractors, and agents) nor hold DPIRD liable for any loss or damage suffered or incurred by the recipient in relation to the CF-VP.
- Vouchers are not to be used for 'business as usual' activities or activities not related to a Carbon Farming Plan.
- Funds from other State and Australian Government funding programs or in-kind contributions cannot form part of the recipient's co-contribution.
- Successful recipients agree to attend a short (~1 hour) online grant readiness session to understand the requirements, timeframes, and resources available to deliver their project.
- The recipient will provide feedback on the Carbon Farming Plan for their property that is submitted to DPIRD by the Service Provider. Recipients will complete a simple satisfaction declaration form in SmartyGrants. DPIRD will then complete its own Service Completion Check of the plan. When these two processes are completed, DPIRD will facilitate payment to the Service Provider. More details on the Payments arrangements can be found <u>here</u>.

- The Recipient acquits the Voucher by completing a Service Completion Form through SmartyGrants which includes:
 - $\circ~$ uploading documents relating to the completion of the Carbon Farming Plan.
 - advising DPIRD on whether it intends to progress with either the CF-LRP or an alternative funding stream (including self-funded, carbon developer, national or another scheme).
 - $\circ~$ providing feedback on the Voucher program
 - If deemed necessary, DPIRD may require applicants / Service Providers attend a meeting if the outcomes of the Program are not being delivered.

Successful recipients of the CF-VP can include the value of their cash co-contribution into their budget if applying to future rounds of the CF-LRP. The value of a cash co-contribution from CF-VP towards an application to the CF-LRP would be *additional* to the CF-LRP's cash co-contribution requirements.

Assessment process and decision making

DPIRD will manage the application process and administer the program.

- The assessment process will identify eligible applicants to whom Vouchers could be provided.
- Applications will be assessed against eligibility requirements and on the merits of the application and attachments, including the attached quotes.
- DPIRD retains the right to select applicants with the aim of supporting the development of the Carbon Farming Industry by selecting a diverse range of applications.
- There will not be an appeal process for this program.

Activity	Timing
Applications open	Friday 25 th August 2023 at 12:00 (AWST)
Applications close	Friday 29th September 2023 at 12.00pm (AWST)
Vouchers issued to successful applicants	Issued within two months of closing date. (Professional services must commence within one month of issue of voucher)
Professional services must be completed and confirmed to DPIRD via SmartyGrants or in writing.	Applicants intending to apply for Round 3 of CF-LRP will have a 6-month timeframe to complete a Carbon Farming Plan from the date of Voucher issuance. All other applicants will have 9 months to complete a Carbon Farming Plan from the date of Voucher issuance.

Table 1. Schedule for Carbon for Farmers Voucher Program

Conflict of Interest

All persons involved in assessing applications will complete a conflict of interest declaration for applications assessed. The Program Manager / Assessment Team Chair will be responsible for making judgements regarding conflicts of interest.

Notification Process

- Work must commence within one month of the approval unless otherwise approved by DPIRD in writing.
- Application assessment and notification times are dependent on the number of applications received. The notification time is subject to change. Applicants will be advised of any changes to the scheduled dates (see Table 1).
- All recipients will be notified of the outcomes of the assessment be email. Due to the anticipated volume of applications, no feedback will be given to applicants who are unsuccessful.
- Success recipients and their nominated Service Provider(s) will be notified of the funding amount, recipient cash-contribution requirements, required action, terms and conditions, and completion date.

Voucher acquittal and payment arrangements

The following outlines the arrangements for payments under the CF-VP.

- Upon completion of the Carbon Farming Plan, either the sole, or lead Service Provider will be responsible for submitting the completed Carbon Farming Plan to DPIRD.
- The voucher recipient (farmer) will complete a satisfaction declaration form once any feedback or issues they have identified with the Carbon Farming Plan are resolved.
- DPIRD will then undertake a Service Completion check of the Carbon Farming Plan.
- Upon both recipient and DPIRD acceptance of the Carbon Farming Plan, DPIRD will
 notify the Service Provider(s) to invoice the recipient for the amount DPIRD has
 stated as being the recipient's cash co-contribution. A copy of the tax invoice /
 receipt(s) paid by the recipient must be provided to DPIRD before DPIRD will make
 the balance payment to the Service Provider(s).
- When the recipient has paid their cash co-contribution, the Service Provider(s) will invoice DPIRD for the stated balance of the Voucher.
- There will be no increase of funding amounts. Any services delivered for less than the approved amount will be adjusted, and both the Service Provider and the Recipient will be notified.

Tax Information

Funding provided to recipients under CF-VP is regarded as payment for a supply. Recipients will therefore be liable for GST in connection with the funds. The grant will be increased by the amount of GST payable. Recipient's Service Providers must provide a compliant tax invoice to DPIRD for the approved grant plus GST, less the Recipient's cash co-contribution requirements.

Personal Information and disclosure of information

Applicants are informed that DPIRD and material relating to the CF-VP (including applications, agreements, and assessments) are subject to the *Freedom of Information Act 1992*, which provides a general right of consent of access to records held by the State Government agencies and local governments.

Evaluation or Audit

- DPIRD may, in its absolute discretion, carry out an Evaluation or Audit either in relation to the recipient or the CF-VP activities by either DPIRD and/or and external service provider within two years of the completion of the CF-VP.
- It should be noted that nothing in this guideline or application in any way alters, limits, or affects the operation of the Auditor General Act 2006, the Financial Management Act 2006, or the recipient's obligations (if any) in relation to these Acts. To the extent permitted by law, the recipient must allow the Auditor General, or an authorised representative, to have access to and audit (or otherwise review, examine, or evaluate) the recipient's records and information concerning either, or both, of this Agreement or the Project.

Important Disclaimers

The Chief Executive Officer of the Department of Primary Industries and Regional Development and the State of Western Australia accept no liability whatsoever by reason of negligence or otherwise arising from the use or release of this information or any part of it.

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Use of the Service Provider Directory

Neither DPIRD nor the State will be deemed to be a party to any service agreement entered. The use of any Service Provider is at the risk of the applicant and DPIRD accepts no responsibility or liability whatsoever for the service provided. DPIRD accepts no liability whatsoever by reason of negligence or otherwise arising from the use or release of this information or any part of it.

DPIRD does not endorse the suppliers listed in its Service Provider Directory. Service Providers have nominated themselves for inclusion in this Directory. DPIRD has NOT fully assessed or verified the businesses' ability to provide the service categories listed. Applicants must make their own assessment with respect to the relevance, appropriateness, and suitability of the Service Providers they wish to use.

Applicants and other users of the directory should undertake their own due diligence by checking the credentials of service providers.

The Service Provider(s) will be selected and retained by the Recipient in its discretion and at its own risk.

Appendix 1: Quotation guidelines

As part of the application process applicants must submit a quote(s) for the services they are seeking. Quote(s) will form part of the assessment process.

Service providers include:

- Carbon Service Provider
- Environmental Consultant
- Agribusiness Advisers and agronomists
- Solicitors
- Accountants/Financial advisers

Service providers should only quote for advice in their area of expertise.

Advice provided must be specific and tailored to the property in question and the landholder's specific circumstances. Service Provider(s) may partner with other Service Provider(s) to deliver the quoted scope of work; however, such arrangements must be fully disclosed within the quotation(s) provided to the applicant. Payment will be made to the lead for the delivery of the Carbon Farming Plan.

If the proposed advice is solely related to legal, financial, environmental, or agronomic advice it must be related to a carbon farming project on the applicant's property. In this case, applicants must attach any previous carbon farming advice documents to the application, and state how the new advice will enhance the development of the Carbon Farming Plan. Please contact the Low Carbon Futures Team on (08) 6552 1822 to discuss the requirements of these quotes.

Quotation requirements

All quotes irrespective of the Provider must contain the following information:

- **1.** Quotations must be provided on company letterhead.
- 2. Quotes should have a property information section that clearly identifies:
 - a. the land title/location details.
 - b. the landholder details (name, ABN etc) which should be the same person who submitted the quote is for.
- **3.** Quotes should be compiled with appropriate headings related to the advice criteria and outline key elements/tasks relevant to the advice, this should include, but is not limited to:
 - a. farmer consultation.
 - It is expected that a Carbon Farming Plan is to be delivered by the Provider as a written report prepared in collaboration with the farmer. The providers should meet with the farmer in-person prior to the start of the plan, to discuss the completed DRAFT plan, and for a handover. This should be reflected in the quote.

- 4. Itemised proposed expenditure that identifies:
 - a. expenditure heading relating to the proposed Carbon Farming Plan heading.
 - b. must include a line item for each service or cost incurred by the provider.
 - c. include units that are being quoted, number of units and cost per unit.

All quotes from <u>carbon service providers</u> should contain the following:

- a. project assessment including analysis of potential methods.
- b. carbon farming and co-benefit considerations.
- c. site survey and assessment, geospatial analysis, and carbon estimation area
- d. recommended project options
- e. carbon sequestration potential/modelling.
- f. project costings and potential revenue and a nett present analysis (NPV) of the project potential returns.
- g. risk considerations, including legal or tax implications.
- h. permanence plan.
- i. independent review if required under the chosen method.
- j. report development and finalisation.

Quotes from Environmental Consultants, Agribusiness Advisers and agronomists, Solicitors and Accountants/Financial advisers will be assessed on a case-by-case basis.

Example

Service Provider XYZ... (Quote must be on company letterhead with ABN.)

QUOTE

Date: xx/xx/2023 Quote No ###

To: Landholder information

Description	Unit type	Qty.	Unit cost	Total Cost
Consultation & method eligibility				\sim
Site Visit-Travel	km's	xxx	×	
Accommodation	night/s	×	xx	XXXX
Site inspection/survey and farmer consultation	hours	×	хх	XXX
Analysis of carbon farming methods available	hours	x	ж	XXX
Property analysis	+ (50		
GIS site mapping and carbon estimation area	hours	x	хх	XXX
Carbon farming and co-benefit considerations	hours	жж	жк	30008
Project design and modelling	\sim			
Project design	hours	×	xx	30005
Carbon sequestration potential/modelling.	hours	x	ж	30008
Cost/benefit analysis with Net Present Value (NPV)	hours	×	хх	2000
Risk considerations and permanence planning	hours	x	хх	XXX
Draft Plan				
Draft report writing	hour	x	хх	XXX
Draft Report Visit-Travel	Km's	жж	x	XXX
Accommodation	night/s	x	хх	XXX
Draft plan consultation	hour	x	хх	XXX
Plan Finalisation				
Finalisation of plan	hours	x	хх	XXXX
Other				
Independent advice	hours	x	ж	XXX
		-	Subtotal ex GST	339003
			Total GST	
			Total incl GST	330003