
**Proposed Voluntary Carbon Standard Methodology
for Improved Forest Management:**

Improved Forest Management through Extension of Rotation Age

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Improved Forest Management Through Extension of Rotation Age

I. SOURCE, DEFINITIONS AND APPLICABILITY

1. Sources

This methodology is based on elements from the following methodologies:

- AR-ACM0001 “Afforestation and reforestation of degraded land”
- The “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities”

(For ease of review all text directly taken from AR-ACM0001 is colored green)

This methodology also refers to the latest approved versions of the following tools:

- The CDM Additionality Tests
(available at: <http://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v5.2.pdf>)
- The UNFCCC “Tool for testing significance of GHG emissions in A/R project activities”
(available at: <http://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-04-v1.pdf>)
- The UNFCCC tool for the “Calculation of the number of sample plots for measurements within A/R CDM project activities”
(available at: <http://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-03-v2.pdf>)

2. Selected Baseline Approach

“Changes in carbon stocks in the pools within the project boundary from the most likely land use at the time the project starts”

3. Definitions

- Clear cut: The harvest of all trees in an area
- Logging slash: Branches, other dead wood residues, and foliage left on the forest floor after timber removal
- Patch cut: A clear cut on a small area (less than one hectare)
- Seed tree system: A variant on clear cut with limited mature trees being left to provide seeds for regeneration
- Tree: A perennial woody plant with a diameter at breast height > 5 cm and a height greater than 1.3 m.

List of acronyms

A/R	Afforestation/Reforestation (under CDM)
AFOLU Guidelines	Agriculture, Forestry and Other Land Uses section of Guidelines for National Greenhouse Gas Inventories 2006.
CDM	Clean Development Mechanism

GPG LULUCF	Intergovernmental Panel on Climate Change’s Good Practice Guidance for Land-Use Land Use Change and Forestry
IFM	Improved forest management (under VCS)
PDD	Project Description Document
VCS	Voluntary carbon standard
VCU	Voluntary carbon units (units of credit under VCS)

4. Applicability

This methodology is applicable to Improved Forest Management VCS project activities that involve an extension in rotation age.

The conditions under which the methodology is applicable are:

- Forest management in both baseline and projects cases involves clear cut or patch cut practices (with or without seed trees)
- The project must not lead to a decrease in total volume harvested of more than 25% over the life of the project relative to the baseline
- The project does not encompass managed peat forests and the proportion of wetlands are not expected to change as part of the project
- The proportion of Nitrogen-fixing species is not significantly higher (in terms of biomass) in the project case versus the baseline (Mean t CO₂-e stock of individuals of Nitrogen fixing species as a proportion of total is <2.5% higher in the project case versus the baseline)
- Project participants must have a projection of management practices in both with and without project scenarios
- The dead wood pool, if measured, must represent less than 50% of total carbon volume on the site in any given modeled year.
- If fire is used as part of forest management then fire control measures, such as installation of fire-breaks or back-burning, shall be taken to ensure fire does not spread outside the project boundary—that is, no biomass burning shall be permitted to occur beyond the project boundary due to forest management activities.
- The *Project Start Date*¹ and the *Project Crediting Period Start Date*² are identical.
- There may be no leakage through activity shifting to other lands owned or managed outside the bounds of the VCS carbon project.

II. BASELINE METHODOLOGY PROCEDURE

1. Project boundary and eligibility of land

¹ As defined by VCS: “Date on which the project began reducing or removing GHG emissions”

² As defined by VCS: “The date on which the first monitoring period commences”

The “project boundary” geographically delineates the improved forest management project activity under the control of the project participants. The IFM VCS project activity may contain more than one discrete area of land. At the time the PDD is validated, the following shall be defined:

- Each discrete area of land shall have a unique geographic identification;
- Aggregation is permitted under the methodology with aggregated areas treated as a single project area;
- The project participants shall describe legal title to the forest, rights of access to the sequestered carbon (or avoided carbon emissions), current land tenure, and forest management for each discrete area of forest;
- The project participants shall justify that, during the project lifetime, each discrete area of land is expected to be subject to a change in forest management through activities under the control of the project participants.

The carbon pools included in or excluded from the project boundary are shown in Table 1.

Table 1: Selected carbon pools

Carbon pools	Selected (Yes or No)	Justification / Explanation of choice
Above-ground biomass	Yes	Major carbon pool subjected to the project activity
Below-ground biomass	Yes	Below-ground biomass stock is expected to increase due to the implementation of the VCS IFM project activity. Belowground biomass subsequent to harvest is not assessed with the conservative assumption of immediate emission
Dead wood	Yes (alternatively No)	Dead wood stocks can be conservatively excluded in all instances EXCEPT where higher carbon stocks in slash (dead wood) are produced in the project case than in the baseline AND slash stocks are burned as part of forest management. Alternatively, project proponents may elect to include the pool (where included the pool must be estimated in both the baseline and with project cases).
Litter	No	Changes in the litter pool will be <i>de minimis</i> as a result of rotation extension
Soil organic carbon	No	Changes in the soil organic carbon pool will be <i>de minimis</i> as a result of rotation extension
Wood products	Yes (alternatively No)	This stock may increase or decrease (when compared to baseline) due to implementation of the project activity. The methodology provides an approach for

		accounting for this pool, but it allows also for exclusion of the wood products pool if transparent and verifiable information can be provided that carbon stocks in wood products are rising faster in the project case than in the baseline or are decreasing faster in the baseline than in the project case
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The emission sources included in or excluded from the project boundary area shown in Table 2. Any one of these sources can be neglected, i.e. accounted as zero, if the application of the most recent “Tool for testing significance of GHG emissions in A/R CDM project activities” (Annex 2) leads to the conclusion that the emission sources is insignificant.

Table 2: Emissions sources included in the project boundary

Sources	Gas	Included / Excluded	Justification / Explanation of choice
Burning of biomass	CO ₂	Excluded	However, carbon stock decreases due to burning are accounted as a carbon stock change
	CH ₄	Included	Non-CO ₂ gas emitted from biomass burning
	N ₂ O	Excluded	Potential emissions are negligibly small

Following the guidance of the Executive Board of the CDM, emissions caused by combustion of fossil fuels and through the use of fertilizers are considered insignificant and are not considered here.³

2. Identification of the baseline scenario and additionality

STEP 0. Preliminary screening based on the starting date of the IFM project activity

The start date for AFOLU projects can be earlier than 1 January 2002, provided that project validation and verification against the VCS has been completed by 1 October 2010, the project proponent can verifiably demonstrate that it had been designed and implemented as a climate change mitigation project from its inception, and that prior to 1 January 2002 the project engaged independent verifiers/monitoring experts and applied methodologies that now conform to this VCS-approved methodology to assess and quantify the project’s baseline scenario, leakage and net emissions reductions/removals.

If the project participants claim that the start date of the IFM VCS project activity is before the date of validation, then the project participants shall:

- Provide evidence that the starting date of the IFM VCS project activity was after 1 January 2002, and

³ <http://cdm.unfccc.int/EB/044/eb44rep.pdf>; <http://cdm.unfccc.int/EB/042/eb42rep.pdf>

- Provide evidence that the incentive from the planned sale of VCUs was seriously considered in the decision to proceed with the project activity. This evidence shall be based on (preferably official, legal and/or other corporate) documentation that was available to third parties at, or prior to, the start of the project activity.

STEP 1. Determination of Baseline Scenario

As per the applicability conditions the project must demonstrate a baseline of clear cut or patch cut forest management using such evidence as management plans, forest inventories, assessments by reputable forestry consultants, the common practice of alternative land owners and common practice in the region. If such a baseline can not be demonstrated then this methodology can not be applied.

IFM project developers must prove that the baseline management regime identified meets the following minimum baseline standards for IFM projects.

- A documented history of the operator (e.g., operator must have at least 20 years of management records to show normal historical practices). Common records to document history include data on timber cruise volumes, inventory levels, harvest levels, etc. on the property⁴; AND
- The legal requirements for forest management and land use in the area; however if the documented common practice provides evidence that these are not enforced then this requirement does not have to be met; AND
- Proof that their environmental practices equal or exceed those commonly considered a minimum standard among similar landowners in the area.

IFM project developers should use the following tool, to determine the most likely baseline scenario (in conformation with the VCS standards given above):

Historical Baseline

A. Are historical records of forest management practices within the project boundaries available for the period (≥ 20 years) immediately preceding the project start date?

- If yes proceed to *B*
- If no proceed to *G*

B. Do the historical management practices conform with legal requirements and equal or exceed common practice in the surrounding area with regard to how the forests are managed for timber such as rotation ages, and mean standing volume stock?

- If yes proceed to *C*
- If no proceed to *G*

C. Does the historical forest management practice deliver significantly below-market financial returns⁵?

⁴ For new management entities with no history of logging practices in the project region, the baseline must reflect just the common practices and legal requirements. However, if the common practice is unsustainable and unsustainable practices contravene the mission of the implementing entity then a sustainable baseline is the minimum that can be adopted.

- If yes proceed to *G*
- If no proceed to *D*

D. Is the implementing project proponent an organization with a conservation or environmental sustainability mission?

- If yes proceed to *E*
- If no proceed to *J: Historical Baseline*

E. Does the project scenario commence with the transfer of ownership to the organization with the conservation mission?

- If no proceed to *F*
- If yes proceed to *J: Historical Baseline*

F. Does the historical baseline scenario maintain mean carbon stocks over the management cycle?

- If yes proceed to *J: Historical Baseline*
- If no proceed to *L: Sustainable Baseline*

Common Practice Baseline

G. Is the implementing project proponent an organization with a conservation or environmental sustainability mission?

- If yes proceed to *H*
- If no proceed to *K: Common Practice Baseline*

H. Does the project scenario commence with the transfer of ownership to the organization with the conservation mission?

- If no proceed to *I*
- If yes proceed to *K: Common Practice Baseline*

I. Does the common practice baseline scenario maintain mean carbon stock over the management cycle?

- If yes proceed to *K: Common Practice Baseline*
- If no proceed to *L: Sustainable Baseline*

Selected Baseline:

J. Historical The baseline scenario is the historical forest management practice within the project boundary

⁵ Below-market returns shall be defined as 80% or less of the current prevailing internal rate of return for forestland investment in comparable forest types and locations, after considering the full array of timber, non-timber and ecosystem service net revenues associated with the property, averaged over the last five years. Forestland investment in comparable forest types and locations shall be defined as the common practice management.

K. Common Practice The baseline scenario is the common forest management practice in the area surrounding the project⁶

L. Sustainable Requires creation of a new baseline scenario representing a forest management practice that at a minimum maintains carbon stocks over the forest management cycle

Outcome of Step 1: An identified baseline scenario.

STEP 2. Additionality Test

The project proponent shall test the additionality of the project using the current CDM Tool for demonstration and assessment of additionality⁷

Outcome of Step 1: A project scenario with proven additionality or identification of a non-additional project.

3. Stratification

If the project activity area is not homogeneous, stratification must be carried out to improve the accuracy and precision of carbon stock estimates. Different stratifications may be required for the baseline and project scenarios in order to achieve optimal accuracy and precision of the estimates of net GHG emissions reductions or GHG removal by sinks.

For estimation of baseline carbon stocks strata must be defined on the basis of parameters that are key variables in any method used to estimate changes in managed forest carbon stocks, for example:

- a. *Management regime*
- b. *Site index / anticipated growth rates*
- c. *Forest species*
- d. *Age class*

For this methodology it will be important to stratify by management regime so that all areas to be clear cut or patch cut within a given year or within the years between monitoring events must be a stratum with further division if differences exist in site index, species and/or age class.

⁶ Common practice may be identified from the management plans of other landowners or alternatively through the opinions of established forestry consultants (qualification for this role may include: professional certification and a history and reputation in the region in which the project is located). The common practice assessment shall include form of management (even vs uneven), species harvested, length of rotation, common standards for set-asides and seed trees. The forestry consultant must prepare a report for publication describing the determination of common practice and certifying the baseline with respect to the relevant years of experience in the region.

⁷ <http://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-01-v5.2.pdf>

The project area must be stratified *ex-ante*. Further stratification beyond the parameters given above is not usually warranted. However, other parameters (e.g. soil type, climate) may be useful for *ex-post* stratification.

Note: In the equations used in this methodology, the letter *i* is used to represent a stratum and the letter *M* for the total number of strata: M_B is the number of *ex ante* defined baseline strata as determined with the procedures above; M_B remains fixed. M_{PS} is the number of strata in the project scenario as determined *ex ante*. *Ex post* adjustments of the project scenario strata may be needed if unexpected disturbances occur during the crediting period (e.g. due to fire, pests or disease outbreaks), severely affecting different parts of an originally homogeneous stratum or stand, or when forest management (thinning, harvesting, replanting) occurs at different intensities, dates and spatial locations than originally planned. In such a situation the project area affected by the disturbance and / or variation in forest management may be delineated as a separate stratum for the purpose of monitoring the carbon stock changes.

4. Baseline Net GHG Removals by Sinks

The baseline net removals are averaged over a modeled 100 year period to remove fluctuations and the impact of fluctuations on the difference between the baseline and the project cases.

The baseline net GHG Removals by sinks will be determined as:

$$\Delta C_{BSL} = \Delta C_{BSL,P} - GHG_{BSL,E} \quad (1)$$

where:

ΔC_{BSL}	Baseline net greenhouse gas removals by sinks; t CO ₂ -e
$\Delta C_{BSL,P}$	Carbon stock changes in all pools in the baseline; t CO ₂ -e
$GHG_{BSL,E}$	Greenhouse gas emissions as a result of forest management activities within the project boundary in the baseline; t CO ₂ -e

$$\Delta C_{BSL,P} = \Delta C_{BSL,tree} + (\Delta C_{BSL,DW}) + (\Delta C_{BSL,WP}) \quad (2)$$

where:

$\Delta C_{BSL,P}$	Carbon stock changes in all pools in the baseline; t CO ₂ -e
$\Delta C_{BSL,tree}$	Carbon stock changes in trees in the baseline; t CO ₂ -e
$\Delta C_{BSL,DW}$	Carbon stock changes in dead wood in the baseline; t CO ₂ -e
$\Delta C_{BSL,WP}$	Carbon stock changes in wood products in the baseline; t CO ₂ -e

Dead wood may conservatively be excluded. Wood products may also conservatively be excluded if it can be shown that carbon stocks in the baseline scenario can be expected to decrease more or increase less, relative to the project scenario.

$$\Delta C_{BSL,tree} = \frac{\left(\sum_{i=1}^{M_B} \Delta C_{BSL,AG|BG,i,100} * \frac{44}{12} \right)}{100} * t^* \quad (3)$$

where:

$\Delta C_{BSL,tree}$ Carbon stock changes in above-ground and below-ground biomass of trees in the baseline; t CO₂-e

$\Delta C_{BSL,AG|BG,i,100}$ Summed annual net carbon stock change in above-ground and below-ground biomass for stratum *i*, (summed over the 100 year modeled baseline); t C *i* 1, 2, 3 ...*M_B* strata in the baseline scenario

t 1, 2, 3, ... *t*^{*} years elapsed since the start of the IFM VCS project activity

44/12 Ratio of molecular weight of CO₂ to carbon, t CO₂-e t C⁻¹

If dead wood is selected in Table 1:

$$\Delta C_{BSL,DW} = \frac{\left(\sum_{i=1}^{M_B} \Delta C_{BSL,DW,i,100} * \frac{44}{12} \right)}{100} * t^* \quad (4)$$

where:

$\Delta C_{BSL,DW}$ Carbon stock changes in dead wood in the baseline; t CO₂-e

$\Delta C_{BSL,DW,i,100}$ Summed annual net carbon stock change in dead wood for stratum *i*, (summed over the 100 year modeled baseline); t C

i 1, 2, 3 ...*M_B* strata in the baseline scenario

t 1, 2, 3, ... *t*^{*} years elapsed since the start of the IFM VCS project activity

44/12 Ratio of molecular weight of CO₂ to carbon, t CO₂-e t C⁻¹

If wood products are selected in Table 1:

$$\Delta C_{BSL,WP} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_B} \Delta C_{BSL,WP,i,t} * \frac{44}{12} \quad (5)$$

where:

$\Delta C_{BSL,WP}$ Carbon stock changes in wood products in the baseline; t CO₂-e

$\Delta C_{BSL,WP,i,t}$ Baseline annual net carbon stock change in wood products for stratum *i*, at time *t*; t C yr⁻¹

i 1, 2, 3 ...*M_B* strata in the baseline scenario

t 1, 2, 3, ... *t*^{*} years elapsed since the start of the IFM VCS project activity

44/12 Ratio of molecular weight of CO₂ to carbon, t CO₂-e t C⁻¹

4.1 Carbon stock changes in the baseline

$\Delta C_{BSL,AG/BG}$, $\Delta C_{BSL,DW}$ and $\Delta C_{BSL,WP}$ must be estimated using models of forest management across the baseline period. Modeling can be conducted with relative ease and confidence using a peer-reviewed forestry model. The PDD must detail what model is being used and what variants have been selected. All model inputs and outputs must be available for inspection by the validator. The baseline must be modeled over 100 years.

Examples of appropriate models include:

- US Forest Service's FVS: Forest Vegetation Simulator
- SPS: Stand Projection System
- VPS: Visual Forester Professional
- FPS: Forest Projection System by Forest Biometrics
- CRYPTOS and CACTOS: California Conifer Timber Output Simulator

Models must be:

- Peer reviewed in a process involving experts in modeling and biology/forestry/ecology
- Used only in scenarios relevant to the scope for which the model was developed and evaluated
- Parameterized for the specific conditions of the project

In countries and regions where specific forestry models do not exist or are not available it is valid to employ a simple spreadsheet based model (including common simple growth models such as the Chapman Richards model of tree growth appropriately parameterized). Such models must be clearly labeled with all assumptions and justifications for assumptions presented. Spreadsheet models may also be necessary to extrapolate some growth models to include additional pools and harvest schedules.

It is inevitable that the input to models will be inventory data. However, the exact form of the input data is not be prescribed here as this will vary by model but may include: cruised volumes, stand tables or plot data. The equations given in Section 5 must be used and detailed in full in the PDD.

The output of the models must be the annual changes in stocks of carbon in live aboveground tree biomass ($\Delta C_{BSL,AG/BG,i,t}$), dead wood ($\Delta C_{BSL,DW,i,t}$) and wood products ($\Delta C_{BSL,WP,i,t}$) by strata in the baseline scenario through the duration of the project⁸. If the model output is the annual stock (C) the change (ΔC) would be calculated as: $C_{t2} - C_{t1}$.

If the output for the tree is the volume then this must be converted to biomass and carbon using equations 13-18 in Section 5. If processing of alternative data on dead wood and wood products is necessary, equations 24-34 may be used.

⁸ Where modeling produces changes in carbon stocks over five year periods the numbers shall be annualized to give a stock change number for each year.

4.2 Estimation of GHG emissions within the project boundary in the baseline

The GHG emissions in the baseline within the project boundary can be estimated as:

$$GHG_{BSL,E} = \sum_{t=1}^{t^*} (E_{BSL,BiomassBurn,t}) \tag{6}$$

where:

- $GHG_{BSL,E}$ Greenhouse gas emissions as a result of forest management activities within the project boundary in the baseline; t CO₂-e
- $E_{BSL, BiomassBurn,t}$ Non-CO₂ emissions due to biomass burning as part of forest management during the year t in the baseline; t CO₂-e
- t 1, 2, 3 ... t^* years elapsed since the start of the IFM VCS project activity

GHG emission sources included or excluded from the project boundary can be neglected, i.e. accounted as zero, if the application of the most recent version of the “Tool for testing significance of GHG emissions in A/R CDM project activities” (Annex 2) leads to the conclusion that the emission source is insignificant.

4.2.1 Estimation of baseline non-CO₂ emissions due to biomass burning

The non-CO₂ emissions due to biomass burning as part of forest management ($E_{BiomassBurn}$) shall be estimated by:

$$E_{BiomassBurn,t} = E_{BiomassBurn,CH_4,t} \tag{7}$$

where:

- $E_{BiomassBurn,t}$ Non-CO₂ greenhouse gas emission at time t as a result of biomass burning due to forest management; t CO₂-e
- $E_{BiomassBurn,CH_4,t}$ CH₄ emissions at time t as a result of forest management; t CO₂-e

Estimation of CH₄ emissions is based on the carbon stock loss from biomass burning during forest management is based on the biomass of logging slash burned, BS calculated using equation 9. This is multiplied by factors that adjust for the mass of CH₄ versus carbon released, and for the global warming potential of CH₄.

$$E_{BiomassBurn,CH_4,t} = BS_{BSL,t} * ER_{CH_4} * \frac{16}{12} * GWP_{CH_4} \tag{8}$$

where:

- $E_{BiomassBurn,CH_4,t}$ CH₄ emissions at time t as a result of forest management; t CO₂-e

$BS_{BSL,t}$	Carbon stock in logging slash subject to burning as part of forest management; t C
ER_{CH4}	Emission ratio for CH ₄ (if local data on combustion efficiency is not available or if combustion efficiency can not be estimated from fuel information, use IPCC default value, 0.012 ⁹); kg C as CH ₄ (kg C burned) ⁻¹
GWP_{CH4}	Global warming potential for CH ₄ (IPCC default: 21 for the first commitment period of the Kyoto Protocol); t CO ₂ -e (t CH ₄) ⁻¹
16/12	Ratio of molecular weights of CH ₄ and C; mol mol ⁻¹
t	1, 2, 3, ... t years elapsed since the start of IFM VCS project activities

If logging slash is not burned as part of forest management then:

$BS_{BSL,t} = 0$, otherwise:

$$BS_{BSL,t} = \sum_{j=1}^{S_{BSL}} \sum_{l=1}^{N_{j,t}} \left((f_j(DBH, H)) - (V_{l,j,t} * D_j) \right) * CF_j \quad (9)$$

where:

$BS_{BSL,t}$	Carbon stock in logging slash subject to burning as part of forest management; t C
$V_{l,j,t}$	Harvested merchantable volume of tree l of species j at time t , m ³
D_j	Basic wood density of species j ; t d.m.m ⁻³
$f_j(DBH,H)$	Allometric equation for species j linking diameter at breast height (DBH) and possibly height (H) to above-ground biomass of living trees; t d.m. tree ⁻¹
CF_j	Carbon fraction of biomass for tree species j ; t C t ⁻¹ d.m. (IPCC default value = 0.5 t C t ⁻¹ d.m.)
l	Sequence number of trees harvested
j	1, 2, 3 ... S_{BSL} tree species in the baseline scenario
t	1, 2, 3, ... t years elapsed since the start of IFM VCS project activities

5. Actual net GHG removals by sinks

The actual net greenhouse gas removals shall be estimated using the equations in this section. When applying these equations for the *ex ante* calculation of net anthropogenic GHG removals by sinks, project participants shall provide estimates of the values of those parameters that are not available before the start

⁹ Table 3A.1.15, Annex 3A.1, GPG-LULUCF (IPCC 2003)

of monitoring activities. Project participants must retain a conservative approach in making these estimates.

$$\Delta C_{ACTUAL} = \Delta C_P - GHG_E \quad (10)$$

where:

ΔC_{ACTUAL} Actual net greenhouse gas removals by sinks; t CO₂-e

ΔC_P Sum of the changes in above-ground biomass, dead wood and wood products in the project scenario; t CO₂-e

GHG_E Increase in GHG emissions as a result of the implementation of the proposed IFM VCS project activity within the project boundary; t CO₂-e

Note: In this methodology Equation (14) is used to estimate actual net greenhouse gas removals by sinks for the period of time elapsed between project start ($t = 1$) and the year $t = t^*$, t^* being the year for which actual net greenhouse gas removals by sinks are estimated. The “stock change” method must be used to determine annual, or periodic values.

5.1 Estimation of changes in the carbon stock

The verifiable changes in the carbon stock in tree above-ground biomass, dead wood and wood products are estimated using the following approach¹⁰

$$\Delta C_P = \sum_{t=1}^{t^*} \Delta C_t * \frac{44}{12} \quad (11)$$

where:

ΔC_P Sum of the changes in above-ground biomass, dead wood and wood products in the project scenario; t CO₂-e

ΔC_t Annual change in carbon stock in all selected carbon pools for year t ; t C yr⁻¹

t 1, 2, 3 ... t^* years elapsed since the start of the IFM VCS project activity

44/12 Ratio of molecular weights of CO₂ and carbon; t CO₂ t⁻¹ C

ΔC_t shall be estimated using the following equation:

$$\Delta C_t = \sum_{i=1}^{M_{PS}} (\Delta C_{AG,i,t} + \Delta C_{BG,i,t} + \Delta C_{DW,i,t} + \Delta C_{WP,i,t}) \quad (12)$$

where:

ΔC_t Annual change in carbon stock in all selected carbon pools for year t ; t C yr⁻¹

¹⁰ IPCC GPG-LULUCF 2003, equation 3.2.3

$\Delta C_{AG,i,t}$	Annual carbon stock change in above-ground biomass of trees for stratum i , (possibly average over a monitoring period); t C yr ⁻¹
$\Delta C_{BG,i,t}$	Annual carbon stock change in below-ground biomass of trees for stratum i , (possibly average over a monitoring period); t C yr ⁻¹
$\Delta C_{DW,i,t}$	Annual change in the dead wood carbon pool for stratum i , (possibly average over a monitoring period); t C yr ⁻¹
$\Delta C_{WP,i,t}$	Annual change in the wood products carbon pool for stratum i , (possibly average over a monitoring period); t C yr ⁻¹
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t^* years elapsed since the start of the IFM VCS project activity

Changes in carbon pools that are conservatively excluded from accounting shall be set equal to zero.

5.1.1 Tree Biomass

The mean carbon stock in aboveground biomass per unit area is estimated based on field measurements in sample plots. Plots may be permanent or temporary, they may have a defined boundary or be determined through use of a prism. Two methods are available: the Biomass Expansion Factors (*BEF*) method, and the Allometric Equations method.

5.1.1.A. *BEF* method

Step 1: Determine based on available data, e.g. volume tables (*ex ante*) and measurements (*ex post*), the diameter (*DBH*, at typically 1.3 m [4.3 ft] above-ground level), and also preferably height (*H*), of all the trees above some minimum *DBH* in the sample plots.

Step 2: Estimate the volume of the commercial (merchantable) component of trees based on available equations or yield tables (if locally derived equations or yield tables are not available use relevant regional, national or default data as appropriate). It is possible to combine steps 1 and 2 if there are field instruments (e.g. a relascope) that measure the volume of each tree more directly.

Step 3: Choose *BEF*, and root-shoot ratio *R* – see Section II.8 for guidance on source of data. If relevant information is available the *BEF* and *R* should be adjusted for forest type or stand structure.

Step 4: Convert the volume of the commercial component of the trees into the mean plot level carbon stock biomass of the commercial component of trees via wood density and carbon fraction:

$$CV_{AB_plot,i,t} = \sum_{j=1}^{S_{PS}} \sum_{l=1}^{N_{j,i,sp,t}} (V_{l,j,i,sp,t} * D_j * CF_j) \quad (13)$$

where:

$CV_{AB_plot,sp,i,t}$ Carbon stock of the commercial component of trees in plot sp , in stratum i at time t ;
t C

$V_{l,j,i,sp,t}$	Merchantable volume of tree l of species j in plot sp in stratum i at time t , m^3 (if necessary convert from ft^3 to m^3 by multiplying by 0.0283)
D_j	Basic wood density of species j ; $t\ d.m.m^{-3}$
CF_j	Carbon fraction of biomass for tree species j ; $t\ C\ t^{-1}\ d.m.$ (IPCC default value = 0.5 $t\ C\ t^{-1}\ d.m.$)
l	Sequence number of trees on plot sp
i	1, 2, 3, ... M_{PS} strata in the project scenario
j	1, 2, 3 ... S_{PS} tree species in the baseline scenario
t	1, 2, 3 ... t years elapsed since start of IFM VCS project activity

Step 5: Calculate the carbon stock in the commercial component of the trees for each stratum:

$$CV_{AB,i,t} = \sum_{sp=1}^{P_i} \frac{10000}{A_p} * CV_{AB_plot,i,t} \quad (14)$$

where:

$CV_{AB,i,t}$	Carbon stock of the commercial component of trees in stratum i at time t ; $t\ C\ ha^{-1}$
$CV_{AB_plot,sp,i,t}$	Carbon stock of the commercial component of trees in plot sp , in stratum i at time t ; $t\ C$
A_p	Area of sample plot; m^2 (if necessary convert from ft^2 to m^2 by multiplying by 0.0929)
sp	1, 2, 3 ... P_i sample plots in stratum i in the project scenario
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

If point sampling/basal area prism sampling is used then under Step 4 each tree should be multiplied by the number of trees per acre that it represents and under Step 5 the $- 10000/A_p -$ factor should be omitted.

Step 6: Convert the mean carbon stock in the commercial component of the trees for each stratum into the total carbon stock in aboveground biomass via the BEF:

$$C_{AB,i,t} = CV_{AB,i,t} * BEF \quad (15)$$

where:

$C_{AB,i,t}$	Carbon stock in above-ground biomass of trees in stratum i at time t ; $t\ C\ ha^{-1}$
$CV_{AB,i,t}$	Carbon stock of the commercial component of trees in stratum i at time t ; $t\ C\ ha^{-1}$
BEF	Biomass expansion factor for conversion of merchantable biomass to total above-ground tree biomass; dimensionless
i	1, 2, 3, ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Step 7: Calculate the carbon stock in below-ground biomass of all trees present in stratum i at time t :

$$C_{BB,i,t} = C_{AB,i,t} * R \quad (16)$$

where:

$C_{AB,i,t}$	Carbon stock in above-ground biomass of trees in stratum i at time t ; t C ha ⁻¹
$C_{BB,i,t}$	Carbon stock in below-ground biomass of trees in stratum i at time t ; t C ha ⁻¹
R	Root-shoot ratio appropriate for biomass stock; dimensionless
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Alternatively, the equations of Cairns et al. (1997)¹¹ may be used to calculate below-ground biomass stock (t ha⁻¹) from aboveground biomass stock (t ha⁻¹)

If an appropriate equation exists to calculate belowground biomass directly from DBH it would be equally valid in this step.

Step 8: Calculate the mean carbon stock in tree biomass for each stratum:

$$C_{tree,i,t} = A_i * (C_{AB,i,t} + C_{BB,i,t}) \quad (17)$$

where:

$C_{tree,i,t}$	Carbon stock in trees in stratum i at time t ; t C
$C_{AB,i,t}$	Carbon stock in above-ground biomass of trees in stratum i at time t ; t C ha ⁻¹
$C_{BB,i,t}$	Carbon stock in below-ground biomass of trees in stratum i at time t ; t C ha ⁻¹
A_i	Area of stratum i ; ha
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Step 8: Calculate the mean carbon stock change:

$$\Delta C_{AG,i,t} + \Delta C_{BG,i,t} = \frac{C_{tree,i,t2} - C_{tree,i,t1}}{T} \quad (18)$$

where:

$\Delta C_{AG,i,t}$	Annual carbon stock change in above-ground biomass of trees for stratum i ; t C yr ⁻¹
$\Delta C_{BG,i,t}$	Annual carbon stock change in below-ground biomass of trees for stratum i ; t C yr ⁻¹
$C_{tree,i,t}$	Carbon stock in trees in stratum i at time t ; t C
T	Number of years between monitoring time $t1$ and $t2$ ($T = t2 - t1$); yr
i	1, 2, 3 ... M_{PS} strata in the project scenario

¹¹ Cairns, M. A., S. Brown, E. H. Helmer, and G. A. Baumgardner. 1997. Root biomass allocation in the world's upland forests. *Oecologia* 111: 1-11

t 1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

5.1.1.B. Allometric method

Step 1: As with Step 1 of the *BEF* method.

Step 2: Select or develop an appropriate allometric equation (if possible species-specific, or if not from a similar species) – see Section II.8 for additional guidance.

Step 3: Estimate carbon stock in above-ground biomass for each individual tree l of species j in the sample plot located in stratum i using the selected or developed allometric equation applied to the tree dimensions resulting from Step 1, and sum the carbon stocks in the sample plot:

$$C_{AB_tree,j,i,sp,t} = \sum_{l=1}^{N_{j,sp}} f_j(DBH, H) * CF_j \quad (19)$$

where:

$C_{AB_tree,l,j,i,sp,t}$	Carbon stock in above-ground biomass of trees of species j in plot sp in stratum i at time t ; t C tree ⁻¹
CF_j	Carbon fraction of biomass for tree species j ; t C t ⁻¹ d.m. (IPCC default value = 0.5 t C t ⁻¹ d.m.)
$f_j(DBH, H)$	Allometric equation for species j linking diameter at breast height (DBH) and possibly height (H) to above-ground biomass of trees; t. d.m. tree ⁻¹
i	1, 2, 3, ... M_{PS} strata in the project scenario
j	1, 2, 3 ... S_{PS} tree species in the baseline scenario
l	1, 2, 3, ... $N_{j,sp}$ sequence number of individual trees of species j in sample plot sp
t	1, 2, 3 ... t years elapsed since start of IFM VCS project activity

Step 4: Convert the carbon stock in above-ground biomass to the carbon stock in below-ground biomass via root-shoot ratio, given by:

$$C_{BB_tree,j,i,sp,t} = C_{AB_tree,j,i,sp,t} * R \quad (20)$$

where:

$C_{BB_tree,l,j,i,sp,t}$	Carbon stock in below-ground biomass of tree l of species j in plot sp in stratum i at time t , t C tree ⁻¹
$C_{AB_tree,l,j,i,sp,t}$	Carbon stock in above-ground biomass of tree l of species j in plot sp in stratum i at time t , t C tree ⁻¹
R_j	Root-shoot ratio appropriate for biomass stock; dimensionless

If an appropriate equation exists to calculate belowground biomass directly from DBH it would be equally valid in this step.

Step 5: Calculate total carbon stock in the biomass of all trees present in the sample plot sp in stratum i at time t

$$C_{tree,i,sp,t} = \sum_{j=1}^{S_{PS}} (C_{AB_tree,j,i,sp,t} + C_{BB_tree,j,i,sp,t}) \quad (21)$$

where:

$C_{tree,i,sp,t}$	Carbon stock in trees in plot sp of stratum i at time t , t C
$C_{AB_tree,l,j,i,sp,t}$	Carbon stock in above-ground biomass of tree l of species j in plot sp in stratum i at time t ; t C tree ⁻¹
$C_{BB_tree,l,j,i,sp,t}$	Carbon stock in below-ground biomass of tree l of species j in plot sp in stratum i at time t , t C tree ⁻¹
$N_{j,i,sp,t}$	Number of trees of species j in plot sp of stratum i at time t
i	1, 2, 3, ... M_{PS} strata in the project scenario
j	1, 2, 3 ... S_{PS} tree species in the baseline scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Step 6: Calculate the mean carbon stock in tree biomass for each stratum:

$$C_{tree,i,t} = \frac{A_i}{Asp_i} \sum_{sp=1}^{P_i} C_{tree,i,sp,t} \quad (22)$$

where:

$C_{tree,i,t}$	Carbon stock in trees in stratum i at time t ; t C
$C_{tree,i,sp,t}$	Carbon stock in trees in plot sp of stratum i at time t , t C
Asp_i	Total area of all sample plots in stratum i ; ha
A_i	Area of stratum i ; ha
sp	1, 2, 3 ... P_i sample plots in stratum i in the project scenario
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Step 7: Calculate the mean carbon stock change:

$$\Delta C_{AG,i,t} + \Delta C_{BG,i,t} = \frac{C_{tree,i,t2} - C_{tree,i,t1}}{T} \quad (23)$$

where:

$\Delta C_{AG,i,t}$	Annual carbon stock change in above-ground biomass of trees for stratum i ; t C yr ⁻¹
$\Delta C_{BG,i,t}$	Annual carbon stock change in below-ground biomass of trees for stratum i ; t C yr ⁻¹
$C_{tree,i,t}$	Carbon stock in trees in stratum i at time t ; t C
T	Number of years between monitoring time $t1$ and $t2$ ($T = t2 - t1$); yr
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Note that for permanent plots with tagged trees, change in carbon stocks are tracked directly through estimates of carbon stock increments in individual trees summed across plots and strata. For detailed guidance see Pearson et al 2005¹².

5.1.2 Dead wood (if selected in Table 1)

Dead wood included in the methodology comprises two components only – *standing dead wood* and *lying dead wood* (that is, below-ground dead wood is conservatively neglected). Considering the differences in the two components, different sampling and estimation procedures shall be used to calculate the changes in dead wood biomass of the two components.

$$\Delta C_{DW,i,t} = \frac{C_{DW,i,t2} - C_{DW,i,t1}}{T} \quad (24)$$

where:

$\Delta C_{DW,i,t}$	Annual carbon stock change in dead wood for stratum i , (averaged over a monitoring period); t C yr ⁻¹
$C_{DW,i,t2}$	Carbon stock of dead wood in stratum i at time $t=2$; t C
$C_{DW,i,t1}$	Carbon stock of dead wood in stratum i at time $t=1$; t C
T	Number of years between monitoring $t2$ and $t1$ ($T = t2 - t1$); yr
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

The methods to be followed in the measurement of the standing dead wood and the lying dead wood biomass are outlined below:

$$C_{DW,i,t} = (B_{SDW,i,t} + B_{LDW,i,t}) * CF_{DW} \quad (25)$$

where:

$C_{DW,i,t}$	Carbon stock of dead wood in stratum i at time t ; t C
$B_{SDW,i,t}$	Biomass of standing dead wood in stratum i at time t ; t d.m.
$B_{LDW,i,t}$	Biomass of lying dead wood in stratum i at time t ; t d.m.
CF_{DW}	Carbon fraction of dry matter in dead wood; t C t ⁻¹ d.m.
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

(1) Standing Dead Wood

Step 1: Standing dead trees shall be measured using the same criteria and monitoring frequency used for measuring live trees. The decomposed portion that corresponds to the original above-ground biomass is discounted. Stumps must be inventoried as if they are very short standing dead trees.

¹² Pearson, T., Walker, S. and Brown, S. 2005. Sourcebook for Land Use, Land-Use Change and Forestry Projects. Winrock International and the World Bank Biocarbon Fund. 57pp. Available at: http://www.winrock.org/Ecosystems/files/Winrock-BioCarbon_Fund_Sourcebook-compressed.pdf

Step 2: The decomposition class of the dead tree and the diameter at breast height shall be recorded and the standing dead wood is categorized under the following four decomposition classes:

1. Tree with branches and twigs that resembles a live tree (except for leaves);
2. Tree with no twigs but with persistent small and large branches;
3. Tree with large branches only;
4. Bole only, no branches.

Step 3: Biomass must be estimated using an allometric equation for live trees in the decomposition class 1. When the bole is in decomposition classes 2, 3 or 4, it is recommended to limit the estimate of the biomass to the main trunk of the tree.

If the top of the standing dead tree is missing, then the top diameter:

1. May be assumed to be zero;
2. May be measured if reachable or the broken top is identifiable on the ground or by using an instrument such as a relascope or laser inventory instrument;
3. May be calculated proportionally to height assuming that the height of the intact dead tree would be equal to average height of all intact dead trees present in the same sample plot.

Step 4: The volume of dead wood is converted to biomass using the appropriate dead wood density class.

(2) Lying Dead Wood

The lying dead wood pool is highly variable, and stocks may or may not increase as the stands age depending if the forest was previously unmanaged (mature or unlogged) where it would likely increase or logged with logging slash left behind where it may decrease through time.

Step 1: Lying dead wood must be sampled using the line intersect method (Harmon and Sexton 1996)^{13,14}. Two 50-meter lines (164 ft) are established bisecting each plot and the diameters of the lying dead wood (≥ 10 cm diameter [≥ 3.9 inches]) intersecting the lines are measured.

Step 2: The dead wood is assigned to one of the three density states (sound, intermediate and rotten) using the 'machete test', as recommended by *IPCC Good Practice Guidance for LULUCF* (2003), Section 4.3.3.5.3.

Step 3: The volume of lying dead wood per unit area is calculated using the equation (Warren and Olsen 1964)¹⁵ as modified by Van Wagner (1968)¹⁶ separately for each density state:

¹³ Harmon, M.E. and J. Sexton. (1996) Guidelines for measurements of wood detritus in forest ecosystems. US LTER Publication No. 20. US LTER Network Office, University of Washington, Seattle, WA, USA.

¹⁴ A variant on the line intersect method is described by Waddell, K.L. 2002. Sampling coarse wood debris for multiple attributes in extensive resource inventories. *Ecological Indicators* 1: 139-153. This method may be used in place of Steps 1 to 3.

¹⁵ Warren, W.G. and Olsen, P.F. (1964) A line intersect technique for assessing logging waste. *Forest Science* 10: 267-276.

¹⁶ Van Wagner, C.E. (1968). The line intersect method in forest fuel sampling. *Forest Science* 14: 20-26.

$$V_{LDW,i,t} = \frac{\pi^2 * \left(\sum_{n=1}^N D_{n,i,t}^2 \right)}{8 * L} \quad (26)$$

where:

$V_{LDW,i,t}$	Volume of lying dead wood per unit area in stratum i at time t ; $m^3 \text{ ha}^{-1}$
$D_{n,i,t}$	Diameter of piece n of dead wood along the transect in stratum i at time t ; cm (if necessary convert inches to cm by multiplying by 2.54)
N	Total number of wood pieces intersecting the transect; dimensionless
L	Length of the transect; m (if necessary convert ft to m by multiplying by 0.3048)
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

To convert this to a mass per unit area multiply the volumes of each density state by their respective wood densities.

Step 4: Volume of lying dead wood shall be converted into biomass using the following relationship:

$$B_{LDW,i,t} = A_i * \sum_{dc=1}^3 V_{LDW,i,t} * D_{DW,dc} \quad (27)$$

where:

$B_{LDW,i,t}$	Biomass of lying dead wood per unit area in stratum i at time t ; d.m. ha^{-1}
$V_{LDW,i,t}$	Volume of lying dead wood per unit area in stratum i at time t ; $m^3 \text{ ha}^{-1}$
$D_{DW,dc}$	Basic wood density of dead wood in the density class – sound (1), intermediate (2), and rotten (3); t d.m. m^{-3}
A_i	Area of stratum i ; ha
i	1, 2, 3 ... M_{PS} strata in the project scenario
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

5.1.3 Wood Products (if selected in Table 1)

$$\Delta C_{WP,t} = \frac{C_{WP,t2} - C_{WP,t1}}{T} \quad (28)$$

where:

$\Delta C_{WP,t}$	Annual carbon stock change in wood products, (averaged over a monitoring period); t C yr^{-1}
$C_{WP,t2}$	Carbon stock of wood products at time $t=2$; t C
$C_{WP,t1}$	Carbon stock of wood products at time $t=1$; t C
T	Number of years between monitoring $t2$ and $t1$ ($T = t2 - t1$); yr
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

To calculate wood products two methodologies are available. The direct (*1605b*) method is only applicable within the 48 contiguous United States and for limited vegetation types. The less direct (*Winjum et al.*) method can be applied to any vegetation types throughout the world.

5.1.3.A. The 1605b method

Step 1: Calculate the biomass of the total volume extracted from the start of the project to date from within the project boundary with extracted timber differentiated into sawnwood and pulpwood classes (if necessary convert volumes in ft³ to m³ by multiplying by 0.0283):

$$EXC_{WP,s/p} = \sum_{h=1}^{H_{PS}} \sum_{j=1}^{S_{PS}} (V_{ex,h,s/p,j} * D_j * CF_j) \quad (29)$$

where:

$EXC_{WP,s/p,t}$	The summed stock of extracted biomass carbon from within the project boundary by wood product disposition (sawnwood/pulpwood) s/p ; t C
$V_{ex,s/p,j,t}$	The volume of timber extracted from within the project boundary during harvest h by species j and wood product disposition (sawnwood/pulpwood) s/p ; m ³
D_j	Basic wood density of species j ; t d.m. m ⁻³
CF_j	Carbon fraction of biomass for tree species j ; t C t ⁻¹ d.m. (IPCC default value = 0.5 t C t ⁻¹ d.m.)
h	1, 2, 3 ... number of harvests since the start of the IFM VCS project activity
j	1, 2, 3 ... S_{PS} tree species in the baseline scenario
s/p	Wood product disposition – defined here as sawnwood or pulpwood

Step 2: Calculate the proportion of extracted timber that remains sequestered after 100 years. Instead of tracking annual emissions through retirement, burning and decomposition, the methodology calculates the proportion of wood products that have not been emitted to the atmosphere 100 years after harvest and assumes that this proportion is permanently sequestered.

The method uses Table 1.6 from the Forestry Appendix of the Technical Guidelines of the US Department of Energy’s Voluntary Reporting of Greenhouse Gases Program (known as Section 1605b)¹⁷. Users will determine the region the project is located in (using Figure 1.1 of the same document) and whether the timber is softwood or hardwood. The proportions defined as “In Use” and “Landfill” 100 years after production will be used here.

$$C_{WP,t} = \sum_{s,p}^{s/p} EXC_{WP,s/p} * 1605b \quad (30)$$

where:

$EXC_{WP,ty,t}$	The summed stock of extracted biomass carbon from within the project boundary by class of wood product ty ; t C
$1605b$	The proportions of extracted timber still “in use” or sequestered in a “landfill” as wood products 100 years after production from Table 1.6 of the Forestry Appendix to the Technical Guidelines ¹⁸ ; t C in products permanently sequestered t C ⁻¹ extracted biomass carbon
s/p	Wood product disposition – defined here as sawnwood (s) or pulpwood (p)
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

¹⁷ <http://www.pi.energy.gov/enhancingGHGRegistry/documents/PartIForestryAppendix.pdf>

¹⁸ <http://www.pi.energy.gov/enhancingGHGRegistry/documents/PartIForestryAppendix.pdf>

5.1.3.B. The Winjum et al. method

Step 1: Calculate the biomass of the total volume extracted from the start of the project to date from within the project boundary (if necessary convert volumes in ft³ to m³ by multiplying by 0.0283):

$$EXC_{WP,ty} = \sum_{h=1}^{H_{PS}} \sum_{j=1}^{S_{PS}} (V_{ex,h,ty,j} * D_j * CF_j) \quad (31)$$

where:

$EXC_{WP,ty,t}$	The summed stock of extracted biomass carbon from within the project boundary by class of wood product ty ; t C
$V_{ex,type,j,t}$	The volume of timber extracted from within the project boundary during harvest h by species j and wood product class ty ; m ³
D_j	Basic wood density of species j ; t d.m.m ⁻³
CF_j	Carbon fraction of biomass for tree species j ; t C t ⁻¹ d.m. (IPCC default value = 0.5 t C t ⁻¹ d.m.)
h	1, 2, 3 ... number of harvests since the start of the IFM VCS project activity
j	1, 2, 3 ... S_{PS} tree species in the baseline scenario
ty	Wood product class – defined here as sawnwood, wood-based panels, other industrial roundwood, paper and paper board, and other

Step 2: Calculate the proportion of extracted timber that remains sequestered after 100 years. Instead of tracking annual emissions through retirement, burning and decomposition, the methodology calculates the proportion of wood products that have not been emitted to the atmosphere 100 years after harvest and assumes that this proportion is permanently sequestered. All factors are derived from Winjum et al.1998¹⁹.

$$C_{WP,t} = \sum_{s,w,oir,p,o}^{ty} (((EXC_{WP,ty} - WW) - SLF) - OF) \quad (32)$$

where:

$EXC_{WP,ty,t}$	The summed stock of extracted biomass carbon from within the project boundary by class of wood product ty ; t C
WW	Wood waste. The fraction immediately emitted through mill inefficiency; t C
SLF	Fraction of wood products that will be emitted to the atmosphere within 5 years of timber harvest; t C
OF	Fraction of wood products that will be emitted to the atmosphere between 5 and 50 years of timber harvest; t C
ty	Wood product class – defined here as sawnwood, wood-based panels, other industrial roundwood, paper and paper board, and other

¹⁹ Winjum, J.K., Brown, S. and Schlamadinger, B. 1998. Forest harvests and wood products: sources and sinks of atmospheric carbon dioxide. *Forest Science* 44: 272-284

t 1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Wood waste fraction (WW):

Winjum et al 1998 indicate that the proportion of extracted biomass that is oxidized (burning or decaying) from the production of commodities to be equal to 19% for developed countries, 24% for developing countries. WW is therefore equal to $EXC_{WP,ty}$ multiplied by 0.19 for developed countries and 0.24 for developing countries.

Short-lived fraction (SLF)

Winjum et al 1998 give the following proportions for wood products with short-term (<5 yr) uses (applicable internationally):

Sawnwood	0.2
Woodbase panels	0.1
Other industrial roundwood	0.3
Paper and Paperboard	0.4

The methodology makes the assumption that all other classes of wood products are 100% oxidized within 5 years.

Therefore SLF will be equal to:

$$SLF = (EXC_{WP,ty} - WW) * slp \tag{33}$$

where:

SLF	Fraction of wood products that will be emitted to the atmosphere within 5 years of timber harvest; t C
$EXC_{WP,ty,t}$	The summed stock of extracted biomass carbon from within the project boundary by class of wood product ty ; t C
WW	Wood waste. The fraction immediately emitted through mill inefficiency; t C
slp	Short-lived proportion - 0.2 for sawnwood, 0.1 for woodbase panels, 0.3 for other industrial roundwood, 0.4 for paper and paperboard and 1 for other; t C t C ⁻¹
ty	Wood product class – defined here as sawnwood, wood-based panels, other industrial roundwood, paper and paper board, and other
t	1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

Additional oxidized fraction (OF)

Winjum et al 1998 gives annual oxidation fractions for each class of wood products split by forest region (boreal, temperate and tropical). This methodology projects these fractions over 95 years to give the additional proportion that is oxidized between the 5th and 100th years after initial harvest (Table 3):

Table 3: Proportion of remaining wood products oxidized between 5 and 100 years after initial harvest by wood product class and forest region

Wood Product Class	Boreal	Temperate	Tropical
--------------------	--------	-----------	----------

Sawnwood	0.36	0.60	0.84
Woodbase panels	0.60	0.84	0.97
Other industrial roundwood	0.84	0.97	0.99
Paper and paperboard	0.36	0.60	0.99

OF is therefore equal to:

$$OF = ((EXC_{WP,ty} - WW) - SLF) * fo \quad (34)$$

where:

- OF Fraction of wood products that will be emitted to the atmosphere between 5 and 100 years of timber harvest; t C
- $EXC_{WP,ty,t}$ The summed stock of extracted biomass carbon from within the project boundary by class of wood product ty ; t C
- WW Wood waste. The fraction immediately emitted through mill inefficiency; t C
- SLF Fraction of wood products that will be emitted to the atmosphere within 5 years of timber harvest; t C
- fo Fraction oxidized – see Table 3 for defaults; t C t C⁻¹
- ty Wood product class – defined here as sawnwood, wood-based panels, other industrial roundwood, paper and paper board, and other
- t 1, 2, 3 ... t years elapsed since the start of the IFM VCS project activity

$((EXC_{WP,ty} - WW) - SLF)$ multiplied by the appropriate factor from Table 3.

5.2 Estimation of GHG emissions within the project boundary

The change in GHG emissions as a result of the implementation of the proposed IFM VCS project activity within the project boundary can be estimated as:

$$GHG_{PS,E} = \sum_{t=1}^{t^*} (E_{PS,BiomassBurn,t}) \quad (35)$$

where:

- $GHG_{PS,E}$ Greenhouse gas emissions as a result of forest management activities within the project boundary in the project scenario; t CO₂-e
- $E_{PS,BiomassBurn,t}$ Non-CO₂ emissions due to biomass burning as part of forest management during the year t in the project scenario; t CO₂-e
- t 1, 2, 3 ... t^* years elapsed since the start of the IFM VCS project activity

The monitoring of emissions by sources is only required if significant; if insignificant, evidence must be provided (e.g. as relevant part of the monitoring of the project implementation) that the assumptions for the exclusion made in the *ex ante* assessment still hold in the *ex post* situation.

5.2.1 Estimation of non-CO₂ emissions due to biomass burning

The non-CO₂ emissions due to biomass burning as part of forest management ($E_{BiomassBurn}$) shall be estimated by:

$$E_{BiomassBurn,t} = E_{BiomassBurn,CH_4,t} \quad (36)$$

where:

$E_{BiomassBurn,t}$ Non-CO₂ greenhouse gas emission at time t as a result of biomass burning due to forest management; t CO₂-e

$E_{BiomassBurn,CH_4,t}$ CH₄ emissions at time t as a result of forest management; t CO₂-e

Estimation of CH₄ emissions is based on the carbon stock loss from biomass burning during forest management is based on the biomass of logging slash burned, BS calculated using equation 30. This is multiplied by factors that adjust for the mass of CH₄ versus carbon released, and for the global warming potential of CH₄.

$$E_{BiomassBurn,CH_4,t} = BS_{PS,t} * ER_{CH_4} * \frac{16}{12} * GWP_{CH_4} \quad (37)$$

where:

$E_{BiomassBurn,CH_4,t}$ CH₄ emissions at time t as a result of forest management; t CO₂-e

$BS_{PS,t}$ Carbon stock in logging slash subject to burning as part of forest management in the project scenario; t C

ER_{CH_4} Emission ratio for CH₄ (if local data on combustion efficiency is not available or if combustion efficiency can not be estimated from fuel information, use IPCC default value, 0.012²⁰); kg C as CH₄ (kg C burned)⁻¹

GWP_{CH_4} Global warming potential for CH₄ (IPCC default: 21 for the first commitment period of the Kyoto Protocol); t CO₂-e (t CH₄)⁻¹

16/12 Ratio of molecular weights of CH₄ and C; mol mol⁻¹

t 1, 2, 3, ... t years elapsed since the start of IFM VCS project activities

If logging slash is not burned as part of forest management then:

$$BS_{PS,t} = 0, \text{ otherwise:}$$

²⁰ Table 3A.1.15, Annex 3A.1, GPG-LULUCF (IPCC 2003)

$$BS_{PS,t} = \sum_{j=1}^{S_{PS}} \sum_{l=1}^{N_{j,t}} \left(\left(f_j(DBH, H) - (V_{l,j,t} * D_j) \right) * CF_j \right) \quad (38)$$

where:

$BS_{PS,t}$	Carbon stock in logging slash subject to burning as part of forest management; t C
$V_{l,j,t}$	Harvested merchantable volume of tree l of species j at time t , m ³
D_j	Basic wood density of species j ; t d.m.m ⁻³
$f_j(DBH, H)$	Allometric equation for species j linking diameter at breast height (DBH) and possibly height (H) to above-ground biomass of living trees; t d.m. tree ⁻¹
CF_j	Carbon fraction of biomass for tree species j ; t C t ⁻¹ d.m. (IPCC default value = 0.5 t C t ⁻¹ d.m.)
l	Sequence number of trees harvested
j	1, 2, 3 ... S_{PS} tree species in the project scenario
t	1, 2, 3, ... t years elapsed since the start of IFM VCS project activities

6. Leakage

Under the applicability conditions of this methodology and the VCS standards, the only type of leakage emissions calculated is: GHG emissions due to market effects resulting from a shift in harvest through time²¹.

Therefore, leakage shall be estimated as follows:

$$LK = LK_{MarketEffects} \quad (39)$$

where:

LK	Total GHG emissions due to leakage; t CO ₂ -e
$LK_{MarketEffects}$	Total GHG emissions due to impacts of project on timber supply and demand; t CO ₂ -e

Note: In this methodology the equation above is used to estimate leakage for the period of time elapsed between project start ($t=1$) and the year $t=t^*$, t^* being the year for which actual net greenhouse gas removals by sinks are estimated.

²¹ GHG emissions through fossil fuel use outside the boundaries of the project are not considered based on guidance from the CDM Executive Board: <http://cdm.unfccc.int/EB/044/eb44rep.pdf>

6.1 Leakage due to activity shifting

As per the applicability conditions there may be no leakage due to activity shifting.

If the project is able to demonstrate that any decrease in wood products produced by the project relative to the baseline is less than 5% and any temporal displacement in the total production of wood products is less than 5 years then:

$$LK_{ActivityShifting} = 0$$

If the project decreases wood product production by >5% relative to the baseline then the project developer and all associated land owners must demonstrate that there is no leakage within their operations – i.e., on other lands they manage/operate outside the bounds of the VCS carbon project. Such a demonstration may include:

- historical records showing trends in harvest volumes paired with records from the with-project time period showing no deviation from historical trends
- forest management plans prepared ≥ 24 months prior to the start of the project showing harvest plans on all owned/managed lands paired with records from the with-project time period showing no deviation from management plans

6.2 Estimation of leakage due to market effects

According to the VCS IFM AFOLU Guidance document²², the leakage credit adjustment for ERA (extend rotation age) project to account for market effects is 10%. Therefore:

$$LK_{MarketEffects} = C_{IFM-VCS} * 0.1 \tag{41}$$

where:

$LK_{MarketEffects}$ Total GHG emissions due to impacts of project on timber supply and demand; t CO₂-e

$C_{IFM-VCS}$ Net anthropogenic greenhouse gas removals by sinks (calculated in Section 7); t CO₂-e

However, if the project is able to demonstrate that any decrease in wood products produced by the project relative to the baseline is less than 5% and any temporal displacement in the total production of wood products is less than 5 years then:

$$LK_{MarketEffects} = 0$$

²² <http://www.v-c-s.org/docs/AFOLU%20Guidance%20Document.pdf>

7. Net Anthropogenic GHG Removals by Sinks

The net anthropogenic GHG removals by sinks is the actual net GHG removals by sinks minus the baseline net GHG removals by sinks minus leakage, therefore, the following general formula can be used to calculate the net anthropogenic GHG removals by sinks of a IFM VCS project activity ($C_{IFM-VCS}$) in t CO₂-e.

$$C_{IFM-VCS} = \Delta C_{ACTUAL} - \Delta C_{BSL} - LK \quad (42)$$

where:

$C_{IFM-VCS}$	Net anthropogenic greenhouse gas removals by sinks; t CO ₂ -e
ΔC_{ACTUAL}	Actual net greenhouse gas removals by sinks; t CO ₂ -e
ΔC_{BSL}	Baseline net greenhouse gas removals by sinks; t CO ₂ -e
LK	Total GHG emissions due to leakage; t CO ₂ -e

7.1 Calculation of Uncertainty

Estimated carbon emissions and removals arising from AFOLU activities have uncertainties associated with the uncertainties associated with measures/estimates of: area or other activity data, carbon stocks, biomass growth rates, expansion factors, and other coefficients. It is assumed that the uncertainties associated with the estimates of the various input data are available, either as default values given in IPCC Guidelines (2006), IPCC GPG-LULUCF (2003), or estimates based of sound statistical sampling. Uncertainties arising from the measurement and monitoring of carbon pools and the changes in carbon pools shall always be quantified.

Indisputably conservative estimates can also be used instead of uncertainties, provided that they are based on verifiable literature sources. In this case the uncertainty is assumed to be zero. However, this module provides a procedure to combine uncertainty information and conservative estimates resulting in an overall project uncertainty.

Uncertainty at all times is defined as the 90% confidence interval as a percentage of the mean.

Planning to Diminish Uncertainty

It is important that the process of project planning consider uncertainty. Procedures including stratification, and the allocation of sufficient measurement plots can help ensure that low uncertainty results and ultimately full crediting can result.

It is good practice to consider uncertainty at an early stage to identify the data sources with the highest uncertainty to allow the opportunity to conduct further work to diminish uncertainty.

Estimation of Uncertainty for Pools and Emissions Sources

For each measurement pool calculate both the mean and the 90% confidence interval. In all cases uncertainty should be expressed as the 90% confidence interval as a percentage of the mean.

- For modeled results use the confidence interval of the input inventory data.
- For wood products use the confidence interval of the stocks of extracted timber.
- For biomass burning emissions use the confidence interval of the preburning stocks.

For both the baseline and the with-project case the total uncertainty is equal to the square root of the sum of the squares of each component uncertainty.

Total Uncertainty of VCS-IFM Project

The total project uncertainty is calculated at the time of reporting through propagating the error in the baseline stocks and the error in the project stocks:

$$C_{IFM-VCS_ERROR} = \sqrt{\text{Uncertainty}_{BSL}^2 + \text{Uncertainty}_P^2} \quad (43)$$

Where:

$C_{IFM-VCS_ERROR}$	Total uncertainty for IFM-VCS Project; %
Uncertainty_{BSL}	Total uncertainty in baseline scenario; %
Uncertainty_P	Total uncertainty in the with-project scenario; %

The uncertainty in the baseline and in the project should be defined as the square root of the summed errors in each of the measurement pools. The errors in each pool can be weighted by the size of the pool so that projects may reasonably target a lower precision level in pools that only form a small proportion of the total stock.

7.2 Uncertainty Deduction

If $C_{IFM-VCS_ERROR} \leq 10\%$ of $C_{IFM-VCS}$ then no deduction should result for uncertainty

If $C_{IFM-VCS_ERROR} > 10\%$ of $C_{IFM-VCS}$ then the modified value for $C_{IFM-VCS}$ to account for uncertainty should be:

$$= \frac{100 - C_{IFM-VCS_ERROR}}{100} * C_{IFM-VCS} \quad (44)$$

Where:

$C_{IFM-VCS}$	Net anthropogenic greenhouse gas removals by sinks; t CO ₂ -e
$C_{IFM-VCS_ERROR}$	Total uncertainty for IFM-VCS Project; %

7.3 Calculation of VCUs

To estimate the amount of VCUs that can be issued at time $t=t_2$ (the date of verification) for monitoring period $T=t_2-t_1$, this methodology uses the following equation:

$$VCUs = (C_{IFM-VCS,t_2} - C_{IFM-VCS,t_1}) - BRR \quad (45)$$

where:

$VCUs$	Number of Voluntary Carbon Units
$C_{IFM-VCS,t_2}$	Net anthropogenic greenhouse gas removals by sinks, as estimated for $t^*=t_2$; t CO ₂ -e
$C_{IFM-VCS,t_1}$	Net anthropogenic greenhouse gas removals by sinks, as estimated for $t^*=t_1$; t CO ₂ -e
BRR	Portion of carbon credits to be withheld as a buffer reserve

Buffer reserve should be calculated using *VCS Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination*²³.

8. Data and parameters not monitored (default or possibly measured one time)

In addition to the parameters listed in the tables below, the provisions on data and parameters not monitored in the tools referred to in this methodology apply.

In choosing key parameters or making important assumptions based on information that is not specific to the project circumstances, such as in use of existing published data, project participants must retain a conservative approach: that is, if different values for a parameter are equally plausible, a value that does not lead to over-estimation of net anthropogenic GHG removals by sinks must be selected.

Data / parameter:	$A_{BSL,i}$
Data unit:	Ha
Used in equations:	Implicitly used in Section 4.1
Description:	Area of baseline stratum, i
Source of data:	GPS coordinates and/or Remote Sensing data and/or legal parcel records
Measurement procedures (if any):	N/A
Any comment:	

²³ Available at: <http://www.v-c-s.org/docs/Tool%20for%20AFOLU%20Non-Permanence%20Risk%20Analysis%20and%20Buffer%20Determination.pdf>

Data / parameter:	<i>BEF</i>
Data unit:	Dimensionless
Used in equations:	15
Description:	Biomass expansion factor for conversion of annual net increment (including bark) in stem biomass to total above-ground tree biomass increment for species <i>j</i>
Source of data:	The source of data shall be chosen with priority from higher to lower preference as follows: (a) Existing local and forest type-specific; (b) National and forest type-specific or eco-region-specific (e.g. from national GHG inventory); (c) Forest type-specific or eco-region-specific from neighboring countries with similar conditions. Sometimes (c) might be preferable to (b); (d) Globally forest type or eco-region-specific (e.g. IPCC literature: Table 3A.1.10 of GPG-LULUCF)
Measurement procedures (if any):	
Any comment:	- BEFs are age dependent, and use of average data may result in significant errors for both young and old stands – as BEFs are usually large for young stands and quite small for old stands.

Data / parameter:	<i>CF</i>
Data unit:	t C t ⁻¹ d.m.
Used in equations:	9, 10, 19, 29, 31, 38
Description:	Carbon fraction of dry matter
Source of data:	Default value 0.5 t C t ⁻¹ d.m. can be used, or species specific values from the literature
Measurement procedures (if any):	
Any comment:	

Data / parameter:	<i>D</i>
Data unit:	t d.m. m ⁻³
Used in equations:	9, 29, 31, 38
Description:	Basic wood density
Source of data:	The source of data shall be chosen with priority from higher to lower preference as follows:

	(a) National and species-specific or group of species-specific (e.g. from National GHG inventory); (b) Species-specific or group of species-specific from neighboring countries with similar conditions. Sometimes (b) may be preferable to (a); (c) Globally species-specific or group of species-specific (e.g. IPCC GPG-LULUCF).
Measurement procedures (if any):	N/A
Any comment:	

Data / parameter:	D_{DW}
Data unit:	t d.m. m ⁻³
Used in equations:	27
Description:	Basic wood density of dead wood in the density class – sound (1), intermediate (2) and rotten (3)
Source of data:	The source of data shall be chosen with priority from higher to lower preference as follows: (a) Research publications relevant to the project area; (b) National and species-specific or group of species-specific (e.g. from National GHG inventory); (c) Species-specific or group of species-specific from neighboring countries with similar conditions. Sometimes (b) may be preferable to (a); (d) Globally species-specific or group of species-specific (e.g. IPCC GPG-LULUCF).
Measurement procedures (if any):	Project-specific determination of density is most likely necessary
Any comment:	

Data / parameter:	$f_j(DBH,H)$
Data unit:	t d.m. tree ⁻³
Used in equations:	9, 19, 38
Description:	Allometric equation for species j linking diameter at breast height (DBH) and possibly height (H) to above-ground biomass of living trees
Source of data:	Whenever available, use allometric equations that are species-specific or group of species-specific, provided the equations have been derived using a wide range of diameters and heights, based on datasets that comprise at least 20 trees. Otherwise, default equations from IPCC literature, national inventory reports or published peer-reviewed studies may be used – such as those provided Tables 4.A.1 to 4.A.3

	of the GPG-LULUCF (IPCC 2003).
Measurement procedures (if any):	
Any comment:	<p>It is necessary to verify the applicability of equations used.</p> <p>Allometric equations can be verified by both:</p> <ol style="list-style-type: none"> 1. Verification of equation conditions: Justification should be provided for the applicability of the equation to the project locations. Such justification should include identification of climatic, edaphic, geographical and taxonomic similarities between the project location and the location in which the equation was derived. Any equation used should have an r^2 value of greater than 0.5 (50%) and a p value that is significant (<0.05 at the 95% confidence level). 2. Additional field verification For field verification either of the two methods below may be used: <ol style="list-style-type: none"> A. Destructive Sampling <ul style="list-style-type: none"> ▪ Selecting at least 5 trees covering the range of DBH existing in the project area, and felling and weighing the above-ground biomass to determine the total (wet) weight of the stem and branch components; ▪ Extracting and immediately weighing subsamples from each of the wet stem and branch components, followed by oven drying at 70°C to determine dry biomass; ▪ Determining the total dry weight of each tree from the wet weights and the averaged ratios of wet and dry weights of the stem and branch components. B. Limited Measurements <ul style="list-style-type: none"> ▪ Select at least 10 trees per species distributed across the age range (but excluding trees less than 15 years old for which there is rarely a great relative inaccuracy in equations) ▪ Calculate volume of tree from basal and top diameters and tree height. Multiply by species-specific density to gain biomass of bole. Add an additional percentage to approximately cover biomass of branches: 15% for spruce/fir, 5% for pines and 20% for broadleaf forests²⁴ <p>If the biomass of the harvested trees is within $\pm 10\%$ of the mean values predicted by the selected default allometric equation, and is not biased – or if biased is wrong on the conservative side (i.e., use of the equation results in under- rather</p>

²⁴ Calculated conservatively from the biomass expansion factors used to calculate total tree biomass from the biomass of the bole in IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry (2003), Table 3A.1.10.

	than over-estimate of project net anthropogenic removals by sinks) – then mean values from the equation may be used.
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Data / parameter:	<i>OF, SLF, WW</i>
Data unit:	kg kg ⁻¹ .
Used in equations:	32, 33, 34
Description:	<p>OF = Fraction of wood products that will be emitted to the atmosphere between 5 and 50 years after production;</p> <p>SLF = Fraction of wood products that will be emitted to the atmosphere within 5 years of production</p> <p>WW = Fraction of extracted biomass effectively emitted to the atmosphere during production</p>
Source of data:	The source of data is the published paper of Winjum et al. 1998 ²⁵
Measurement procedures (if any):	
Any comment:	

Data / parameter:	<i>R</i>
Data unit:	kg kg ⁻¹ .
Used in equations:	16, 20
Description:	Root-shoot ratio appropriate for biomass increment of forest type / biome
Source of data:	<p>The source of data shall be chosen with priority from higher to lower preference as follows:</p> <p>(a) Research publications relevant to the project area;</p> <p>(b) National and forest type-specific or eco-region-specific (e.g. from National GHG inventory);</p> <p>(c) Forest type-specific or eco-region-specific from neighboring countries with similar conditions. Sometimes (b) may be preferable to (a);</p> <p>(d) Globally forest type-specific or eco-region-specific (e.g. IPCC GPG-LULUCF).</p>
Measurement procedures (if any):	
Any comment:	Guidelines for Conservative Choice of Default Values:

²⁵ Winjum, J.K., Brown, S. and Schlamadinger, B. 1998. Forest harvests and wood products: sources and sinks of atmospheric carbon dioxide. *Forest Science* 44: 272-284

	<p>1. If in the sources of data mentioned above, default data are available for conditions that are similar to the project (same vegetation genus; same climate zone; similar forest type), then mean values of default data may be used and considered conservative.</p> <p>2. Global values may be selected from Table 3A.1.8 of the GPG-LULUCF (IPCC 2003), or equivalently Table 4.4 of the AFOLU Guidelines (IPCC 2006), by choosing a climatic zone and species that most closely matches the project circumstances.</p>
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Data / parameter:	<i>1605b</i>
Data unit:	kg kg ⁻¹ .
Used in equations:	30
Description:	Proportion of wood products still “in use” 50 years after production
Source of data:	<p>The Forestry Appendix of US Department of Energy’s Technical Guidelines for The Voluntary Reporting of Greenhouse Gas Program (Section 1605b)</p> <p>http://www.pi.energy.gov/enhancingGHGregistry/documents/PartIForestryAppendix.pdf</p>
Measurement procedures (if any):	
Any comment:	

III. MONITORING METHODOLOGY

All data collected as part of monitoring must be archived electronically and be kept at least for 2 years after the end of the project. 100% of the data must be monitored if not indicated otherwise in tables below. All measurements must be conducted according to relevant standards. In addition, the monitoring provisions in the tools referred to in this methodology apply.

1. Monitoring of Project Implementation

Information shall be provided, and recorded in the project description document (PDD), to establish that:

- i. The geographic position of the project boundary is recorded for all areas of land;
 - The geographic coordinates of the project boundary (and any stratification inside the boundary) are established, recorded and archived. This can be achieved by field survey (e.g., using GPS), or by using georeferenced spatial data (e.g., maps, GIS datasets, orthorectified aerial photography or georeferenced remote sensing images).
- ii. Commonly accepted principles of forest inventory and management are implemented;
 - Standard operating procedures (SOPs) and quality control / quality assurance (QA/QC) procedures for forest inventory including field data collection and data management shall be applied. Use or adaptation of SOPs already applied in national forest monitoring, or available from published handbooks, or from the *IPCC GPG LULUCF 2003*, is recommended;
 - The forest management plan, together with a record of the plan as actually implemented during the project shall be available for validation and verification, as appropriate.

2. Sampling Design and Stratification

Stratification of the project area into relatively homogeneous units can either increase the measuring precision without increasing the cost unduly, or reduce the cost without reducing measuring precision because of the lower variance within each homogeneous unit. Project participants must present in the VCS-PDD an *ex-ante* stratification of the project area or justify the lack of it. The number and boundaries of the strata defined *ex-ante* may change during the crediting period (*ex-post*).

2.1 Updating of strata

The *ex-post* stratification shall be updated due to the following reasons:

- Unexpected disturbances occurring during the crediting period (e.g. due to fire, pests or disease outbreaks), affecting differently various parts of an originally homogeneous stratum;
- Forest management activities (cleaning, planting, thinning, harvesting, coppicing, re-planting) may be implemented in a way that affects the existing stratification.

Established strata may be merged if reason for their establishing have disappeared.

2.2 Sampling framework

To determine the sample size and allocation among strata, this methodology uses the latest version of the tool for the “*Calculation of the number of sample plots for measurements within A/R CDM project activities*” (Annex 3), approved by the CDM Executive Board. The targeted precision level for biomass estimation across the project is +/- 10% of the mean at a 90% confidence level. In contrast to the CDM tool note that temporary plots are permissible under this methodology.

3. Data and Parameters Monitored

The following parameters must be monitored during the project activity. When applying all relevant equations provided in this methodology for the *ex-ante* calculation of net anthropogenic GHG removals by sinks, project participants shall provide transparent estimations for the parameters that are monitored during the crediting period. These estimates shall be based on measured or existing published data where possible and project participants must retain a conservative approach: that is, if different values for a parameter are equally plausible, a value that does not lead to over-estimation of net anthropogenic GHG removals by sinks must be selected.

Future developments may allow remote sensing of carbon stocks and changes in carbon stocks, however, a new version of this methodology will be necessary to accommodate the currently unknown components of such future technology.

Data / parameter:	A_i
Data unit:	ha
Used in equations:	17, 22, 27
Description:	Area of stratum i
Source of data:	Monitoring of strata and stand boundaries shall be done preferably using a Geographic Information System (GIS), which allows for integrating data from different sources (including GPS coordinates and Remote Sensing data).
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	A_p
Data unit:	m^2
Used in equations:	14
Description:	Area of sample plot
Source of data:	Recording and archiving of size of sample plots

Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	$D_{n,i,t}$
Data unit:	cm
Used in equations:	26
Description:	Diameter of piece n of dead wood along the transect in stratum i , at time t
Source of data:	Field measurements in sample plots
Measurement procedures (if any):	Lying dead wood must be sampled using the line intersect method (Harmon and Sexton 1996 ²⁶). Two 50-meter lines are established bisecting each plot and the diameters of the lying dead wood (≥ 10 cm diameter) intersecting the lines are measured. Minimum measurement diameter for all sites must not be less than 10 cm.
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	DBH
Data unit:	cm
Used in equations:	9, 19, 38
Description:	Diameter at breast height of tree
Source of data:	Field measurements in sample plots
Measurement procedures (if any):	Typically measured 1.3m above-ground. Measure all trees above some minimum DBH in the sample plots that result from the IFM project activity. The minimum DBH for all sites must not be more than 20cm.
Monitoring frequency:	

²⁶ Harmon, M.E. and J. Sexton. (1996) Guidelines for measurements of woody detritus in forest ecosystems. US LTER Publication No. 20. US LTER Network Office, University of Washington, Seattle, WA, USA.

QA/QC procedures:	
Any comment:	

Data / parameter:	<i>H</i>
Data unit:	m
Used in equations:	9, 19, 38
Description:	Height of tree
Source of data:	Field measurements in sample plots
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	<i>L</i>
Data unit:	m
Used in equations:	26
Description:	Length of the transect to determine volume of lying dead wood (default 100 m)
Source of data:	Field measurements
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	<i>N</i>
Data unit:	Dimensionless
Used in equations:	26
Description:	Total number of wood pieces intersecting the transect
Source of data:	Field measurements
Measurement	

procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

Data / parameter:	T
Data unit:	yr
Used in equations:	18, 23, 24, 28
Description:	Number of years between monitoring time t and $t1$ ($T = t2 - t1$)
Source of data:	
Measurement procedures (if any):	
Monitoring frequency:	
QA/QC procedures:	
Any comment:	

4. Conservative Approach and Uncertainties

To help reduce uncertainties in accounting of emissions and removals, this methodology uses, whenever possible, the proven methods from the GPG-LULUCF, GPG-2000, the IPCC’s Revised 2006 Guidelines and the tools and methodologies of the CDM Executive Board. Tools and guidance from the CDM Executive Board on conservative estimation of emissions and removals are also used. Despite this, potential uncertainties still arise from the choice of parameters to be used. Uncertainties arising from, for example, biomass expansion factors (*BEFs*) or wood density, would result in uncertainties in the estimation of both baseline net GHG removals by sinks and the actual net GHG removals by sinks – especially when global default values are used.

It is recommended that project participants identify key parameters that would significantly influence the accuracy of estimates. Local values that are specific to the project circumstances must then be obtained for these key parameters, whenever possible. These values must be based on:

- Data from well-referenced peer-reviewed literature or other well-established published sources²⁷;
- or

²⁷ Typically, citations for sources of data used should include: the report or paper title, publisher, page numbers, publication date etc (or a detailed web address). If web-based reports are cited, hardcopies should be included as Annexes in the VCS-PDD if there is any likelihood such reports may not be permanently available

- National inventory data or default data from IPCC literature that has, whenever possible and necessary, been checked for consistency against available local data specific to the project circumstances; or
- In the absence of the above sources of information, expert opinion may be used to assist with data selection. Experts will often provide a range of data, as well as a most probable value for the data. The rationale for selecting a particular data value must be briefly noted in the VCS-PDD. For any data provided by experts, the VCS-PDD shall also record the expert's name, affiliation, and principal qualification as an expert (e.g., that they are a member of a country's national forest inventory technical advisory group) – plus inclusion of a 1-page summary CV for each expert consulted, included in an annex.

In choosing key parameters of making important assumptions based on information that is not specific to the project circumstances, such as in use of default data, project participants must select values that will lead to an accurate estimation of net GHG removals by sinks, taking into account uncertainties. If uncertainty is significant, project participants must choose data such that it tends to under-estimate, rather than over-estimate, net GHG removals by sinks.

IV. REFERENCES AND ANY OTHER INFORMATION

See Attached Annexes 1 – 3

- 1. VCS Additionality Test**
- 2. CDM Tool for Estimation of Significance of Emissions**
- 3. CDM Tool for Calculation of Number of Sampling Plots**